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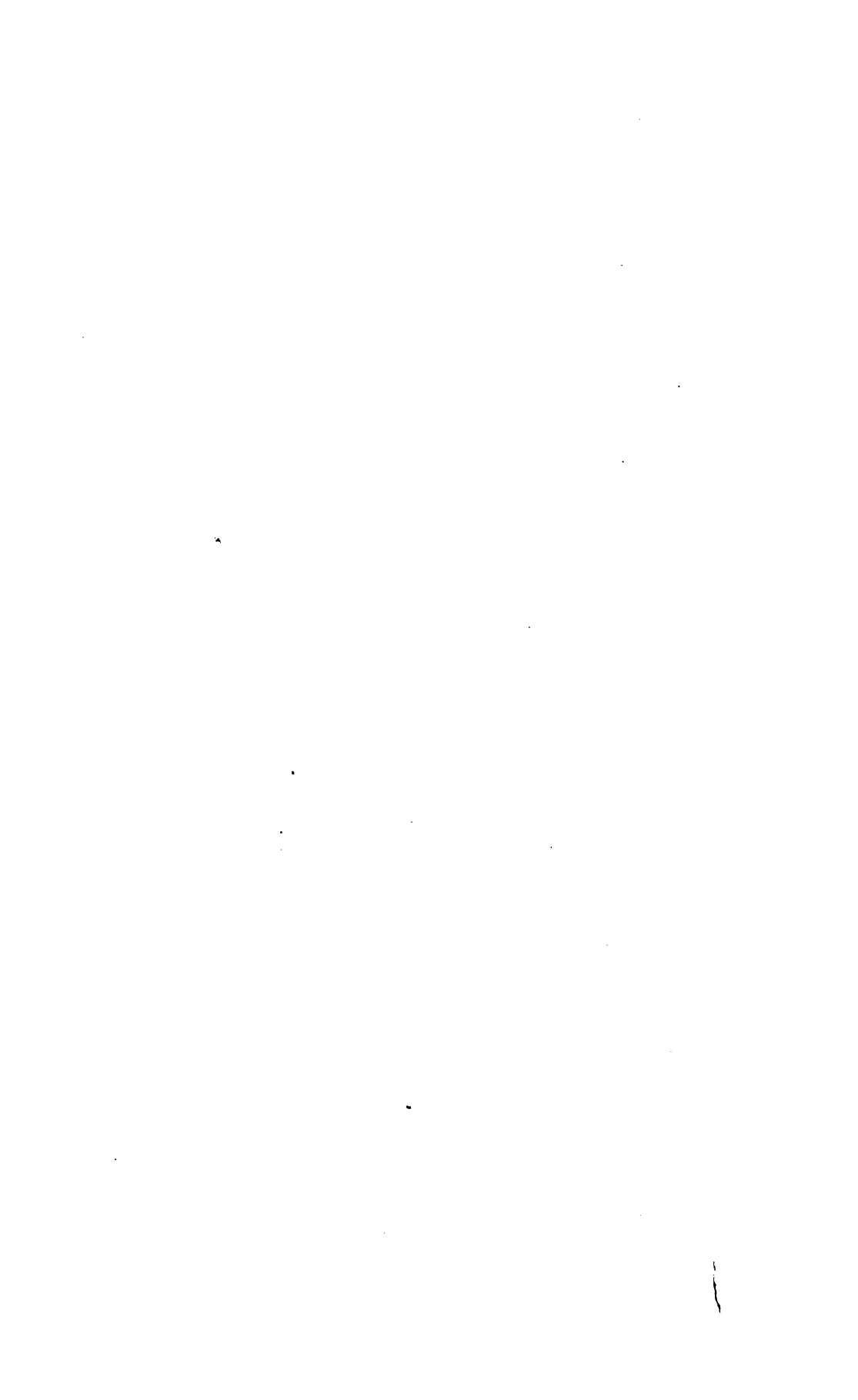
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SEVENTH ANNUAL REPORT
OF
THE BOARD
OF
GAS AND ELECTRIC LIGHT
COMMISSIONERS.

OF THE

Commonwealth of Massachusetts.

—
JANUARY, 1892.
—

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Commonwealth of Massachusetts.

The Board of Gas and Electric Light Commissioners respectfully submits its Seventh Annual Report.

There was a change in the membership of the Board in July last at the expiration of the term of Hon. A. B. Coffin, who declined a re-appointment. His associates desire to express their appreciation of the fidelity, ability and integrity with which for four years he discharged the important duties of Chairman.

There are now one hundred and thirty-one companies under the supervision of the Board, twenty-six of which supply both gas and electric light, fifty-eight only electric light, and forty-seven only gas.

It is apparent that the province and work of the Board is becoming better understood by the public, and during the last year, in addition to the duties imposed by the statute, it has been frequently consulted by city and town committees, managers and investors in regard to questions concerning gas and electric lighting. Those interested in these matters have come to consider it the most convenient source from which to obtain reliable information as to the standing and financial operations of the companies and their relation to the local authorities, as well as in regard to many of the technical features of the business.

The Board is compelled to again call attention to the failure of many of the companies to make their returns within the time fixed by statute and to urge the passage of an act imposing a suitable penalty in such cases. It is evident that the time now allowed is ample, since the largest companies, whose accounts are the most complex, find no serious difficulty in obeying the law. Of one

hundred and thirty-one returns due on the second Wednesday of September, only forty-five had reached this office on that day.

The Board cannot better express its present view of this matter than by the following words from the report of last year: "The present remedy is by reporting the delinquency to the Attorney-General, who proceeds before the courts with the request that the companies be enjoined from doing business until they shall have made report. A fine for each day's delay, as in the case of railroad companies, would doubtless be effective, and thus allow the time needed to correct and tabulate the numerous details of the returns. If the returns were promptly filed, the time left for compiling and printing the data would be sufficient; but, with the tardy practice of the companies, the Board is now, as formerly, unable to have its annual report seasonably printed for the use of the Legislature."

The Spencer Gas Company, to which particular reference has been made in previous reports as supplying the same gas for lighting and for fuel at \$1.25 per thousand feet, with special attention to the latter use, has been compelled after continued losses to advance its rate to \$1.60.

A new departure in this Commonwealth is the Framingham Gas Fuel and Power Company which began in January last to supply non-illuminating water-gas to consumers in South Framingham for from fifty to seventy-five cents net per thousand feet.

This gas is made from steam and Cumberland coal, by what is known as the Loomis process, with sufficient enricher added to give it a perceptible odor, and passes through lime and oxide of iron for the purpose of purification. Although designed primarily for fuel purposes, the gas is used for lighting in combination with what is known as the Fahnehjelm burner, consisting of a magnesia comb which is heated to incandescence by the gas. The company has about one hundred customers. The Cottage City Company also makes only non-illuminating water-gas by a similar process.

A consolidation of the two companies in Middleborough has been effected by the purchase of the Middleborough Electric Light and Power Company by the Middleborough Gas and Electric Company. An extended reference to the history of these companies is contained in the report of the Board for 1889.

The Gardner Electric Light Company has succeeded to the business and property of the Gardner Electric Company, paying therefor the amount of the mortgage notes of the latter and assuming its debts.

The property and franchises of the Miller's River Gas Light Company were sold by the mortgagees under foreclosure and the purchasers have been incorporated as the Athol Gas and Electric Company.

A similar course was pursued by the mortgagees of the Stoughton Light, Heat and Power Company, incorporated under the laws of Maine, and the purchasers have become a Massachusetts corporation under the name of Stoughton Gas and Electric Company.

The Holliston Gas and Electric Company of Holliston, with \$8,000 capital, and the Consumers' Gas Company of New Bedford, with \$15,000 capital, are the only other lighting corporations chartered during the year.

The Easthampton Gas Company made the only application which the Board received during the year under chapter 385 of the Acts of 1887.

Proceedings have been begun in the Supreme Judicial Court during the year by the Attorney-General against the Walworth Light and Power Company, to compel the removal of numerous wires running over streets in the central portion of the city of Boston and used for the supply of electric light. These wires were erected and maintained without permission from the city, and in the face of a formal rejection by the aldermen of the petition of the company asking leave to construct and maintain them.

The company admitted the existence and use of the wires as stated, but contended that there was no violation of the statute because all the wires involved were either originally built and ever since owned by certain of its customers, or if built by the company, the portions over the streets had been sold to certain customers prior to the suit, and that the wires which the company now owned were not constructed by it but purchased from a former owner. The case was heard before a single justice in September, but no decision has yet been rendered.

The fact that such a contention can be seriously made calls strongly for a careful examination of the statute, to discover

whether it fully expresses what was intended at the time of its enactment, and whether it ought not, in the interest of the public, to be made more definite and clear in its terms.

If the respondent's claim can be maintained, no power now exists in the authorities of state or city to check the indiscriminate and needless multiplication of electric wires in the public streets, and the legislation passed in response to a general demand for the suppression of a well recognized evil will prove of doubtful value.

ELECTRIC METERS.

The use of electric meters for ascertaining the quantity of incandescent light supplied to consumers is becoming more general, and the sale of such light by the contract system somewhat less common. There is some diversity of opinion among managers as to the expediency of using meters, and customers often find their bills largely increased when changing from the contract to the meter method of purchase. In most of the cases which have come to the attention of the Board, the increase has been because the customer had received his lights under a contract which brought an appreciable loss to the company.

There are two types of meter now upon the market. In neither of these does the entire current pass through the meter, but only a portion which is shunted out or divided from the main current and maintains a constant relation thereto. In one type this shunted current passes through two plates of chemically pure zinc, and a solution of zinc sulphate in which they are suspended. The current decomposes the solution, deposits a certain quantity of zinc on one plate and dissolves an equal amount from the other, these amounts varying as the quantity of the current passing through. These plates are weighed before and after use and the quantity of electricity used is computed from the differences in weight. In the other type the shunted current is used to excite an electro-magnet, which causes a small armature to revolve whenever the electric current passes through. The speed of the armature varies with the strength of the magnet, and this varies again as the quantity of the current. The armature is connected by toothed wheels with dials similar to those in a gas meter so

contrived as to record the quantity of current supplied to the consumer in ampere-hours or watt-hours.

The former type is known as the Edison meter and is sold for use only with that system. The latter is adapted to the alternating system of distribution. The weight of opinion seems to be that either kind will give satisfactory results when properly set up and free from external disturbing influences.

The increasing use of meters has called attention to the possible necessity for a new basis for charges for incandescent electric lighting service. With many companies the difference between average and maximum load is very great, and the largest demand lasts but a short time. This is most marked in those companies where a large share of the business is for manufacturing or mercantile establishments which close early and require lights for only a portion of the year. Until some method of storing electric energy in large quantities which shall have greater commercial value than any now upon the market is devised, both the generating and distributing plant of a company must be capable of maintaining a satisfactory standard of light at the time of maximum load.

For these reasons machinery which is much of the time idle represents a considerable portion of the investment seeking dividends, and the question arises whether the necessary charge for this should be distributed among all the consumers of the company, or be borne by those for whose benefit the investment is made. In other words, should the entire income of the company be derived from a uniform price per watt-hour or per ampere-hour for energy supplied, or should a portion come from a fixed charge based upon the size and character of the installation and its use, in addition to the regular meter rate, which would thus be lower than under the first method.

One difficulty in the way of a satisfactory answer lies in the lack of sufficiently reliable data concerning the cost of generating and distributing electric energy. In many large stations the question is of minor importance, owing to the greater uniformity of load, but may be of great consequence where any considerable percentage of the maximum is needed for a short time only.

F. P. JEWETT, PETITIONER.

Mr. F. P. Jewett of Winchester filed a petition against the Arlington Gas Light Company, asking that it be required to supply him with gas at his residence.

It appeared that three years ago the company began to make a uniform charge for meter rental of \$3 per year in all cases where the customer's bill for the year was less than \$7. The meter states were taken and bills rendered quarterly, the meter rental being added to the fourth quarterly bill.

The petitioner, having paid \$3 per year meter rent for two years, refused to pay a similar charge the third year, claiming it was exorbitant, but offered to pay for his fourth quarterly bill such amount as would make the sum of his bills for the year \$7. This proposition the company refused to accept, and after notice removed the meter and shut off the supply of gas.

After the hearing before the Board the company decided to accept the petitioner's offer and replace the meter, so that no order was necessary.

SHEPARD, NORWELL & Co., PETITIONERS.

Messrs. Shepard, Norwell & Co. of Boston filed with the Board a petition against the Edison Electric Illuminating Company of Boston, complaining that said company had refused to supply them with light unless they would use what are known as "Edison lamps." A hearing was appointed, but before it was held an amicable arrangement between the parties was reached, and at their joint request the case was indefinitely postponed.

RICHARD OLNEY *et als.*, PETITIONERS.

A petition was received from Richard Olney, Francis I. Amory and William Minot, Jr., against the Edison Electric Illuminating Company of Boston, alleging that the petitioners were owners of residences then building on Commonwealth Avenue, near Charlesgate East, in the city of Boston; that although the respondent company had obtained permission to place its wires under the said avenue, in front of said residences, yet it had refused to supply them and had declined to extend its system of wires west of West Chester Park.

The petitioners asked that the company be required, to supply them with light upon such terms as might be legal and reasonable. A hearing was ordered, but before it was held the petitioners decided to accept an offer made by the Boston Electric Light Company to supply them, and so notified the Board. The petition was accordingly dismissed.

PETITION OF CONSUMERS *v.* BOSTON GAS LIGHT COMPANY.

On Feb. 4, 1891, the following petition was received addressed to the Board : —

We, the undersigned, customers of the Boston Gas Light Company, hereby complain of the unreasonably high prices charged for gas by the said company, and petition that you will, acting under the powers vested in you by law, order the Boston Gas Company to reduce its price to one dollar (\$1.00) per thousand feet, or to such lower price as will allow the company to pay dividends not in excess of ten per cent. (10%) annually upon its capital stock of \$2,500,000.

This was signed by J. W. Estabrook & Co. and nineteen others. On this petition a public hearing was ordered, as the law requires ; and, after several continuances requested by the parties interested, the case was finally heard on the respondent's motion to dismiss. In this it was claimed that the petition was not signed by twenty customers of the company, as required by law, certain of the signers not being at the time of signing, or thereafter at any time, customers of the respondent.

The ground alleged being supported by the facts presented, the motion to dismiss was allowed.

PETITION OF CONSUMERS *v.* CHELSEA GAS LIGHT COMPANY.

This was a petition by the mayor and other citizens of Chelsea against the Chelsea Gas Light Company. It asked that the company be required to improve the quality of the electric light, to supply such light at all hours of the day, and to reduce the price of electric light and of gas. The petition was filed Jan. 29, 1890, and a public hearing in Chelsea was ordered for February 26, but the case was continued from time to time, at the request of the petitioners, so that the hearings were not finished until near the close of that year.

At the time of filing the petition the incandescent electric lights were run only until midnight, but before the case was fully heard the company began to supply these lights from dark to daylight, and, as the Board understands, will continue so to do. The petitioners, however, urged that the lights ought to be supplied during the remainder of every twenty-four hours. To do this would require a considerable additional outlay for labor and materials. At the hearings it appeared that the desire for day lighting was limited to three or four consumers, who would require in all but few lights; one or two others desired power for small motors. If current were supplied for both purposes, the income would be but a small portion of the cost. The loss from such business would probably be borne in the end by other consumers, and the Board does not feel warranted in requiring the company to incur it. It believes, however, that as soon as any substantial demand for electric power appears, the company ought to make special effort to encourage its use, and to begin its supply as soon as it can be furnished at only a moderate loss. The small number of lights desired in the day-time might then be supplied at but little expense.

In the opinion of the Board no general order under this petition, concerning the quality of the incandescent light, seems to be demanded by the facts presented. Out of a large number of witnesses but few complained of poor lights; by far the greater number expressed satisfaction with them. The complaints, when carefully considered, seemed to be founded in fact, but to be due to a variety of local causes, such as overloading of converters, inadequate wiring, lights too few or too small, and bulbs blackened with long use. In some of these instances the remedy is in the hands of the consumer alone. In the other cases it did not appear that the complaints had ever been made at the company's office. Upon learning of them at the hearing, the company's agents expressed their desire to remedy the troubles and any similar ones thereafter arising. It is clearly the duty of a consumer who has trouble with his light to first make complaint to the company; and to this Board only when such complaint fails to secure a remedy. The authority of the Board has been found ample for

the removal of any real grievance, although affecting only a single consumer.

But little evidence was directed to the question of electric light prices. The street lights are maintained at prices fixed by a contract with the company for a term of years. It did not appear that the prices to private consumers were higher than those generally charged by other companies making only a fair profit. The company's books show that more than \$80,000 has been invested in this branch of its business, and a careful investigation shows that it has been economically and carefully expended. For this work the company has incurred a debt of about \$75,000, and its electric business, with no allowance for depreciation, has returned a profit of barely five per cent. upon this sum. In view of these facts the Board believes it would not be justified in requiring a reduction in the price of electric lights at the present time.

The evidence submitted by the petitioners about the price of gas was almost entirely drawn from the printed reports of the Board, without the assistance of persons familiar with the business. They urged, however, that the several returns made by the company, its books of account and corporate records, be thoroughly and carefully examined, and that all competent facts found therein be fully considered.

In this examination the Board has expended much time, and has found such work necessary for a fair and impartial determination of the important questions involved.

For several years the dividends paid by the company have been only six per cent., which would be generally conceded to be a low rate, being in fact below the average dividend of successful companies, while the surplus profits applied to improvements have not been exceptionally large. On the other hand, it is a fact that more than a score of companies in the State have higher dividends and lower prices for gas. It has been necessary, therefore, to carefully study the company's management in all departments, and to seek to discover whether improvements might not be introduced, beneficial to shareholders and consumers alike. The company now enjoys a monopoly of the supply of gas and electric light. To

preserve this, it must keep fully abreast with the times, and must employ all suitable methods and appliances for the economical manufacture and distribution of its product; its management must be no less efficient and no more costly than that of others, and the charges for depreciation, improvements and profits must be no larger than in other similar and successful companies. If, however, there are local conditions, peculiar in their character, which impose exceptional burdens, these are to be estimated at their full value, and the company should not be required to supply at a lower price than any other corporation, well equipped and managed, would reasonably demand for the successful conduct of a like business in the same territory.

It was urged by the petitioners that if the works were upon the water front a considerable saving would be made, and that their present location imposed upon the public a needless burden. It does not appear, however, that any such location is now available, except at a price much too high. If such land had been secured when the works were built, it would now be so valuable that the interest on the larger investment, and the additional taxes, would more than offset any saving in handling of coal, which is now carted to the works at a net cost of possibly two cents for each thousand feet of gas.

Gas in the holder costs the Chelsea company but little more than the best companies charging lower prices. The excess is not large enough to be an important factor in justifying the difference in rates, and would probably nearly or quite disappear after needed improvements in the retort house.

In other departments of the company's work the same closeness of expenditure does not seem to exist. The cost for taxes is exceptionally high. For every thousand feet of gas sold the company pays, from seventy-five to one hundred per cent. more for taxes than almost any other company selling at a lower price. The expenditure for this purpose is greater than the entire cost of distribution or management. Whether this is due to an excessive valuation or high rate is immaterial. The fact exists, and becomes important in any attempt to fix the price. While this expense may be assumed to be without the company's control,

the same cannot be said of the cost of distribution, management or capital; especially the two former. These are unusually large in the Chelsea company, and in the opinion of the Board may well be reduced in the interest of the consumers.

The principal objection to an earlier reduction of the present price by the company is found in the fact that to pay dividends upon the present capital, even at the low rate named, has required an amount from every thousand feet sold that is larger, with but few exceptions, than that required by any other company in the State. The responsibility for this does not rest upon the present conservative management; it has come to them from a former administration. An injudicious conversion of profits, or supposed profits, into stock imposes in the end certain loss upon consumers or future holders of stock. The original issue of capital was larger than the fair cash value of the plant secured, and twice in the company's history it has distributed among its shareholders new capital, for which it has received no equivalent in permanent improvements; and although neither increase was large, the total has become burdensome. Only by a steady adherence to an opposite policy are the best companies in the State now able to maintain liberal dividends and low rates for gas.

In the opinion of the Board the amount per thousand feet required of consumers in Chelsea for dividends ought to be reduced. The price suggested is based upon these considerations, and, in view of the entire history of the company, seems fair and just to all concerned. If, in maintaining this price, it shall become necessary to reduce the rate of dividend until the consumption of gas shall be increased, or cost in holder and leakage loss be reduced through improvements in plant, such course will, nevertheless, give added strength to the corporation and greater permanency and steadiness to the value of stock.

The Board recommended that, from and after the first day of July, 1891, the price of gas in Chelsea be so reduced that the net rate charged shall not exceed \$1.75 per thousand feet to customers using not less than four hundred thousand feet per year, and \$1.80 per thousand to all others.

This decision was communicated to the company on May 6, and

on May 13 the directors voted to adopt the recommendations of the Board and to fix the price of gas in accordance therewith.

EASTHAMPTON GAS COMPANY, PETITIONER.

This was an application of the Easthampton Gas Company for authority to engage in the business of generating and furnishing electricity for light and power.

A public hearing was held at Easthampton, Feb. 6, 1891, in accordance with the notice published in the local newspaper, and served on the town, the petitioner and the People's Electric Company. The companies were represented by their presidents, and the town by one of the selectmen, who made no objection to the granting of the petition on the part of the town. A considerable number of citizens were in attendance, one or two of whom were heard in opposition to the proposed consolidation. The opinion generally expressed by those present was in favor of it, and all showed a desire for the continuance of the electric lights in the streets.

By the evidence it appeared that the capital of the petitioning company was over \$30,000, and that of the People's Electric Company \$5,000. The latter company was supplying about thirty-five arc lamps for lighting the streets of the village, which comprised a population of about 3,000. The Electric Company owned no land or steam plant but hired its power.

Both companies have the same clerk, and the same men constitute a majority of the directors in each. The belief expressed by them that the gas company could more economically manage the electric lighting rests, in the opinion of the Board, on a sound basis. The electric business is small and inadequate for the proper support of a separate company. From inspection of the premises it appeared that the gas works were suitably situated with vacant land adjacent available for an electric plant.

Some fear was manifested that, in case the petition should be granted, the price of electric light would be raised, and that the gas company would not be willing to supply incandescent lights. It will be remembered that the petitioner gave assurance at the hearing that the price would not be increased; and the Board can

see no reason why the price should be raised as the result of consolidation. If it believed such to be the end sought, the petition would be dismissed. Attention was called to the statutes which enable the Board to fix the price of light, and to the provisions under which it would have the power to require the consolidated company, as it can now the separate companies, to supply gas, and incandescent as well as arc lights, to those justly entitled to them.

There was some difference of opinion among the directors of the gas company upon the advisability of increasing the capital stock in case of consolidation. It was admitted that the credit of the company was good, and that it could borrow at a low rate of interest. Its last dividend was eight per cent. Well aware that an undue enlargement of capital in such cases is likely to obstruct the benefits which otherwise might result from a union of the companies, the Board intimated that its action would depend, in some degree, upon the amount of capital proposed, and requested more definite information after further deliberation on the subject by the company. The votes of the stockholders, which were put in evidence, in reference to engaging in the electric business and obtaining authority so to do, were faulty and not sufficiently explicit to meet the requirements of the statute. Furthermore, the companies had entered into no agreement in writing, such as the Board in previous cases had deemed an essential condition, setting forth the terms of consolidation, although it appeared that they had come to a verbal understanding.

The hearing was formally closed, but the consideration of the case was postponed to allow the companies time for such further action as they might deem expedient.

The stockholders of the gas company have held another meeting and passed the requisite votes. The directors have decided that it is inexpedient to increase the capital stock, and have authorized the treasurer to borrow the funds necessary to purchase the existing electric plant. A binding contract was also executed for the sale and transfer of the franchises, property and shares of stock of the People's Electric Company to the gas company.

In view of these additional facts, and under all the circumstances

of the case, the Board believed the petition should be granted, and so ordered.

METHUEN.

The petition of the Lawrence Gas Company for authority to engage in the business of furnishing electricity for light and power in the town of Methuen, the appeal of the Methuen Gas Light Company from the refusal of the selectmen to grant it permission to erect poles and run wires in the streets of Methuen, and the appeal of the Lawrence Gas Company from the decision of the selectmen of Methuen giving permission to George H. Drew and others to dig up the streets for the purpose of laying pipes for gas and erecting poles for electric wires, were heard together at the town hall in Methuen.

Notice of the hearing was published in the "Methuen Transcript," and mailed to all the parties named. The selectmen were present and the Lawrence Gas Company was represented by counsel. No one appeared for the Methuen Gas Light Company, or for George H. Drew and associates.

It is important to note the order of events to which the attention of the Board was directed.

By chapter 49 of the Acts of 1877, the Lawrence Gas Company was authorized to extend its pipes and to supply gas in Methuen, and was engaged in so doing at the time of the application of Messrs. Drew and others to the selectmen.

Nov. 12, 1887, the Board authorized the Lawrence Gas Company to supply electric light in Lawrence, and on June 17, 1889, the company applied for authority to supply electric light in Methuen.

June 22, 1889, George H. Drew and others, who stated it as their intention to organize the Methuen Gas Light Company, were granted permission by the selectmen, without a public hearing, to do all things necessary to conduct in said town the business of supplying gas and electric light; but, upon the condition expressed in the grant, the works were to be constructed and ready for operation within one year. From this grant the Lawrence Gas Company took the appeal referred to above.

Sometime prior to July 3, 1890, the Lawrence Gas Company

petitioned the selectmen of Methuen for authority to erect and maintain poles and wires for electric lighting, and to lay pipes for supplying gas, the former permission having been lost and no record of its issue appearing upon the records of the selectmen. After a public hearing on this petition on July 22, the selectmen on August 2 granted permission to the company to lay and maintain pipes for gas, and September 6 permission to erect and maintain poles and wires for electric lighting, each grant being subject to certain conditions.

July 15, 1890, the Methuen Gas Light Company, composed apparently of persons other than those mentioned above, having completed its organization, applied to the selectmen for leave to erect and maintain poles and wires for electric lighting. On September 6 the application was refused, and the petitioners appealed to this Board.

It was shown that, up to the time of the hearing, nothing had been done by George H. Drew and associates toward complying with the conditions of their permit, and the selectmen unanimously expressed a wish that the grant should not stand.

An examination showed that the Lawrence Gas Company had surplus electrical apparatus ample to supply the present needs of Methuen, that no additional outlay would be needed except for line construction, and that there would be no necessity for any new capital stock. The wires of the Lawrence company already extended to the Methuen line, and but a short extension would be needed to supply all the lights which were likely to be demanded. The company had fully complied with the conditions accompanying the grant to lay gas mains, and would be easily able to do the same with those in the grant to construct electric lines.

No appeal was taken from either grant to the Lawrence company, and the right of this company to lay gas mains in Methuen had thereby become vested, and the Board had no power to overrule or defeat it.

It was conceded that no second company could successfully compete with it in the supply of gas or electricity in this territory. Upon a full examination, the Board was satisfied that the Lawrence company possessed every facility for supplying the people of Methuen with electric lights of superior quality, and at lower rates

than could reasonably be expected of a small company operating only in Methuen.

It was accordingly voted to grant the petition of the Lawrence Gas Company, to dismiss the appeal of the Methuen Gas Light Company, and that the appeal from the decision of the selectmen upon the petition of George H. Drew and others be sustained, and the authority thereby granted be revoked.

NORTHAMPTON ELECTRIC LIGHTING COMPANY, APPELLANT.

This was an appeal by the Northampton Electric Lighting Company from permission given by the mayor and aldermen of Northampton, March 20, 1891, to H. C. Hawks, as follows:—

“ Voted, To grant permission to H. C. Hawks of Boston, Mass., to use the streets of the city for the erection of poles and stringing electric wires, both for city and commercial uses.”

The appeal was filed March 23, 1891, notice issued March 31, and the case was heard April 17, in Northampton. The appellant and Mr. Hawks, the appellee, were represented by their respective counsel, and the city solicitor appeared in support of the action of the mayor and aldermen.

The city contains about 15,000 population, and has a gas company and one electric light company, the appellant, incorporated in 1886. Since the electric lighting company began business it has lighted the streets with arc lamps. Its last contract having expired April 1, 1891, it is now supplying the same, 93 in number, temporarily at the request of the city. It has also furnished commercial lights, both arc and incandescent, to all desiring the same.

In response to an invitation by the city, proposals were made, in the early part of the year, to do the public lighting on the basis of supplying 90 to 110 arc lamps of 1,200 nominal candle power, for a term of five years, burning from dark to midnight according to the moon schedule, so-called, or about twenty-five nights each month. The appellee, by proposal dated Feb. 19, 1891, offered to supply them at \$58.50 each, the firm of J. E. Lambie & Co. of said city, for about the same price, and the appellant for \$70 each.

But the offer of the appellee was based on the further express

consideration that he should receive, according to his understanding of it, a valid and perpetual franchise to use the streets of the city for the erection of poles and stringing wires for the supply of electric lights to private customers as well as to the city. And such, it is evident from the broad language of the vote above quoted, the city intended to give. A contract, bearing date April 17, 1891, the day of the hearing, was executed by the appellee and the city, acting through its committee, in substantial conformity with his offer, the lights to be supplied within six weeks "after the acceptance of said contract by said city-government."

Although the committee by the vote put in evidence was authorized to contract with a "company," it will be assumed that the city would accept the contract should such further action be deemed necessary.

For the purpose of considering the wisdom and legality of the grant to the appellee, the evidence in the case should be carefully examined. To persons familiar with the history of electric lighting, the difference in price between the bids of the appellant and the appellee would seem a low estimate of the value for all purposes, commercial and speculative, of such a franchise. The appellee testified that he should retain an interest in the plant during the five years, but would not operate it personally, as he should continue in his present business; that other parties were to own it with him and furnish the capital. The names or residence of these parties he declined to give, though earnestly requested to do so. He stated that he expected to supply both arc and incandescent lights to private consumers, and that without the right to do so he would be unwilling to accept the contract for the public lighting. There are reasons, some of which have been stated by the Board in a former case, why the permission to the appellee is unwise. Admitting, what is extremely doubtful, that the statutes ever intended that an individual should be given the right to occupy the streets for the purpose of doing a general lighting business, he certainly ought not to transfer his license. The permission is personal to him. Such rights should be held and exercised by persons whose names and residence are known, so that they can readily be found if need be. The names should appear in the grant. The real persons in interest, the actual owners, should be

declared, as they are the ones who are and ought to be held responsible for negligence or misfeasance. Once admit that the right is assignable by sale, levy, devise or inheritance, it may then pass into the possession of persons wholly unreliable and unfit to perform the duties pertaining to it. Permanent grants of such a nature are best vested in some corporate continuing body.

It is difficult to consider the accepted proposal apart from the purchase of the franchise, but it may be due the parties and the public to examine the case in its general bearings.

As appeared by the evidence, the plant of the appellant company is not only sufficient for its present work, city and commercial, but is capable of supplying 1,000 additional incandescent lights and 25 more arc lights. It was not seriously alleged at the hearing that its equipment was faulty, that its price for incandescent light was too high, that its management had been extravagant, or its dividends excessive.

The appellee proposed to erect and equip a new plant adequate for all the street lighting, and for the commercial lighting so far as he may obtain it, using water power, and charging private consumers the same price as the city for arc lights. It did not appear that his price for incandescent light would be less than that paid to the appellant. While it is true that electrical apparatus can be bought more cheaply now than in 1886, it is believed that a plant capable of doing the street and commercial lighting would cost considerably above the estimate of the appellee. Although he had made no contract therefor, the appellee testified that he could obtain water power, supplemented with steam, for a term of five years, at the rate of \$25 per horse power a year. Even on this basis the estimate of operating expenses submitted to the Board by the appellee assures no adequate profit on the street lighting, omitting as it does real estate or rent of premises, insurance, cost of superintendence, taxes and other expenses, and some of the items included are much smaller than are found in actual practice.

There being so many resident stockholders of the electric lighting company it is evident that the appellee would at best get but a share of the incandescent business. There would then be two plants, each doing a portion of the lighting, and neither

yielding its owners a fair profit, if any. The saving of \$5,000 or \$6,000 in the expenses of the city during the five years life of the contract, while a considerable sum, is of little importance when compared with the waste and loss which must follow the unnecessary duplication of plants and a profitless contest for that period. It is a just principle, clearly acknowledged in the recent statute authorizing municipal lighting, that capital wisely expended for the purpose of supplying the public needs is entitled to be protected against destructive competition, even by a municipality. The rights and interests of the city, the stockholders and the citizens ought to be considered together, and the consumers in the end are thereby the gainers.

The history of electric lighting in Northampton, as shown by the evidence, is instructive. About five years ago there were two rival electric plants in operation in that city. After a few months of sharp competition, low prices and no profits, some of the stockholders of the appellant company, at their own expense, and presumably to give value to their stock, bought and removed the other plant. A like result would probably follow a similar experiment. The Board believes that the Legislature intended, by the recent acts, that all the reasonable and permanent advantages of competition are to be gained through the regulating powers thereby conferred upon it. The statutes assume that cities and towns, as well as private citizens, are entitled to light at reasonable prices. The only avowed object in granting the franchise appealed from was to secure a reduction in rates. The mayor alone or twenty customers, if the price is thought too high, may bring petition before the Board, asking that the price be reduced. This remedy ought to be invoked, if the existing company has suitable equipment and is well managed, before the community is subjected to the danger and inconvenience of a second system of poles and wires. Any lack of apparatus, or waste in the methods of business, any unnecessary cost of power, — indeed, everything relating to the economy and quality of the work of a company are rightfully taken into account in fixing the price.

If it is clearly made to appear that, by different manipulation or by the use of other kinds of power, machinery or materials, a considerable saving can be effected, and that these improvements

might be adopted by a new company, it would compel the inquiry whether the present one might not fairly be expected to acquire them, or submit to prices based on their possession.

In reviewing the facts in this case, the Board could discover no just ground for establishing another plant in the city at the present time. The Board therefore sustained the appeal, and revoked the permission granted by the mayor and aldermen.

MUNICIPAL OWNERSHIP.

Chapter 370 of the Acts of 1891, entitled "An Act to enable cities and towns to manufacture and distribute gas and electricity," commonly called the municipal ownership law, will be found in the appendix.

The Board has endeavored, by the means at its command, to ascertain what action has been taken throughout the Commonwealth in respect to the business contemplated by the act.

There are 210 towns and cities in the State with a population of 1,500 or more, and official information has been received from 205 of these. It appears that 180 towns have taken no action.

The towns of Framingham, Norwood, Hingham, Plymouth and Wellesley have appointed committees to investigate the subject.

In the city of *Malden* an order was adopted by the common council Oct. 15, 1891, for the appointment of a committee "to ascertain if it be expedient for Malden to adopt municipal lighting," but this order was tabled in the board of mayor and aldermen.

The city council of *Brockton*, by concurrent votes, passed the following resolution which was approved by the mayor Sept. 15, 1891: —

Whereas, Under the provisions of chapter 370 of the Acts of 1891, cities have been authorized, after certain prescribed municipal action, to establish plants for the manufacture or distribution of gas or electricity for furnishing light for municipal use or for the use of such inhabitants as may require and pay for the same; and

Whereas, In our opinion this city should not delay in the taking of the preliminary steps prescribed in said act, towards what we think will prove of great benefit to the city and its inhabitants: —

Resolved, That, in the opinion of the city council of the city of *Brockton*, it is expedient to exercise the authority so conferred in said chapter

Both branches of the city council of *Chicopee*, by concurrent votes, Nov. 23 and 30, 1891, passed the following: —

Voted, That it is expedient for the city of *Chicopee* to construct, purchase or establish and maintain within its limits, one or more plants for the manufacture and distribution of electricity for furnishing light for municipal use, and for the use of such of its inhabitants as may require and pay for the same.

The town of *Everett* has had a series of adjourned town meetings where one of the articles to be acted on was the question of the establishment of an electric plant, but a final adjournment was had without acting on that subject. A warrant for a new town meeting on Jan. 26, 1892, has been ordered, which contains an article calling for a vote upon this question.

At a meeting of the legal voters of *Marblehead*, June 22, 1891, it was voted, 180 to 8, “that it is expedient to exercise the authority conferred by the act,” and a committee was elected “to consider the requirements of the town, in the matter of an electric plant, and to report as to cost of the same with recommendations as to the system to be adopted.” This committee is to report at the annual meeting in March, 1892.

At the last annual meeting in *Methuen*, there was an article in the warrant to see what action, if any, the town would take towards the establishment of an electric light plant, but it was voted, 113 to 50, to pass over the article. No other action has been taken.

At a town meeting in *North Attleborough*, June 30, 1891, the warrant contained an article relative to adopting the provisions of the act, which was acted upon favorably by a vote of 206 to 35.

At a special town meeting in *Reading*, Oct. 2, 1891, it was voted, 94 to 14, that “it is expedient for the town to exercise the authority conferred by the act.”

In *Spencer*, at a meeting, July 21, 1891, the following article was in the warrant: “to see if the town will vote that it is expedient to exercise the authority conferred by the act.” Under this article the matter was referred to a committee, and no further action taken until October 6, when on a similar article the vote was 3 yes to 283 no.

At the annual meeting in *Weymouth*, March 4, 1889, the subject of the establishment by the town of an electric light plant was considered but “indefinitely postponed.”

In *Fall River*, a committee having reported on Oct. 5, 1891, against the advisability of establishing a municipal plant, the city council adopted the recommendations of the committee.

At a town meeting in *Whitman* on Dec. 30, 1891, it was voted, 57 to 5, that it was expedient for the town to exercise the authority conferred in section 1, chapter 370 of the Acts of the Legislature of Massachusetts for the year 1891, "to purchase, establish and maintain within its limits a plant for the manufacture and distribution of electricity for furnishing light for municipal use and for the use of such of its inhabitants as may require and pay for the same," as provided for in said chapter. A committee was also appointed to consider the question and report at a future meeting.

At a town meeting in *Hudson* on July 1, 1891, it was voted, 30 to 7, to exercise the authority conferred by the act, and on Sept. 2, 1891, a similar vote was passed, 60 to 11. At a meeting on September 16, a committee was appointed "to investigate relative to the entire subject of municipal lighting by gas or electricity." On November 11 a majority of this committee reported, "recommending to the citizens of this town that as a corporate body their best interests demand that they do not embark in the business of electric lighting," and it was voted, 84 to 60, to adopt this report.

In *Wakefield*, March 6, 1891, the selectmen were instructed to petition the Legislature "for authority to build a gas or electric light plant, or both, with authority to manufacture light for public use and also to sell light for private use." On July 9 it was voted, 216 to 26, "expedient for the town to exercise the authority conferred by chapter 370 of the Acts of 1891." On Nov. 3, 1891, the selectmen were instructed "to petition the Legislature to enact a special law empowering the town of Wakefield to erect a plant for the purpose of generating electric light for municipal, commercial and individual purposes, without purchasing any existing plant." At a meeting November 3, the selectmen were made a committee "to confer and negotiate with the Citizens' Gas Light Company to ascertain for what amount and upon what terms said company will sell its gas and electric light plant, or any part thereof, to the town and what it will cost the town." At an ad-

jourment of this meeting on November 17, the selectmen reported that they had conferred with the Citizens' Gas Light Company and that "the town could purchase its plant for \$140,000." No further action was taken.

In *Melrose*, at a meeting March 3, 1890, a committee was appointed to investigate "in relation to establishing an electric light plant." At an adjournment, March 24, the committee reported favorably, and were directed "to investigate farther with the special view of ascertaining what legal objections, if any, existed." The committee petitioned the Legislature for a special act giving the town "authority to establish or build a gas or electric plant, or both, and sell light for public and private use;" and at a town meeting on Feb. 16, 1891, this action was approved, and a committee appointed to urge the passage of the bill. The town also by unanimous vote endorsed the legislative petition for a general law. The committee previously appointed has not been discharged but has made verbal report favorable to the project. At a meeting, June 8, it was by vote of 11 to 1 "declared expedient for the town to exercise the authority" conferred by the municipal ownership act, and "the committee on electric lighting was directed to inquire and report whether, in their judgment, it is expedient and desirable for the town to erect and maintain a plant for the generation and distribution of electricity for public and private lighting; also, what will be the probable cost of a complete electric light plant suitable for the necessities of the town." At the meeting of Nov. 3, 1891, under an article (No. II.) in the warrant, "to see if the town will accept the provisions of chapter 370, Acts of 1891, and pass any votes in connection therewith which may be deemed expedient," the following votes were passed:—

That further consideration of Art. II. be postponed to an adjourned session of this meeting, to be held the same evening as the next town meeting shall be held for the transaction of town business;

That this meeting be adjourned until the evening when the next town meeting shall be held for the transaction of town business, said meeting to be called to order thirty minutes before the time designated for the next town meeting held in the evening for the transaction of town business;

That the selectmen be instructed to insert in the warrant for the next meeting called for the transaction of town business, an article covering such action of the town as may be necessary to carry into effect an ac

entitled: "An Act to enable cities and towns to manufacture and distribute gas or electricity."

The Board is informed that these votes were passed to give the committee time to investigate still further and report a plan; also to make sure that, having placed the article in the warrant and before the people, it might not be construed as a failure to act under the law.

March 27, 1890, the city council of *New Bedford* adopted an order appointing a committee "for the purpose of investigating as to the cost of establishing, maintaining and operating an electrical plant in this city, for the purpose of supplying the several departments, including the streets, with electric lights; also to obtain information regarding the experience of other cities, and any other knowledge relating thereto." Sept. 11, 1890, they made a report from which it appeared that they were not prepared to recommend the construction of a plant by the city. The report was received and filed, in concurrence, and no action has since been taken.

The town of *Peabody* voted on June 18, 1891, 614 to 87, and again on Aug. 20, 1891, 551 to 22, that it was "expedient for the town to exercise the authority conferred in section 1, chapter 370 of the Acts of 1891, to construct, establish and maintain within its limits a plant for the manufacture and distribution of electricity for furnishing light for municipal use and for the use of such of its inhabitants as may require and pay for the same, as provided in said chapter." On the latter date a committee was appointed to "investigate what further action should be taken by the town for the purpose of establishing in the town a plant for the manufacture and distribution of electricity for use in lighting the streets and public buildings of the town, and to report a suitable location for such plant, and the cost of establishing, maintaining and operating the same." At a meeting Sept. 29, 1891, the committee reported, recommending "that the sum of \$47,000 be appropriated for the purpose of establishing an electric-light plant; that a committee of five be appointed with full power; that the town authorize them to buy land, set poles, string wires in the streets, to take stone and material for grading from the gravel pit owned by the town, and do all other acts necessary to be done; that the town treasurer be authorized, with the approval

of the selectmen, to hire for this purpose the sum of \$47,000 in such manner and on such terms as they deem best for the town." It was voted, 225 to 10, to adopt the recommendations. The matter of incandescent lighting was referred to the same committee, to report thereon at the next annual meeting.

The town of *Danvers*, at a special meeting on April 16, 1888, voted, 221 to 9, to appropriate \$15,000 for the purchase of an electric-light plant. Chapter 378 of the Acts of 1891, entitled "An Act to legalize the action of the town of Danvers in establishing an electric light plant, and to authorize said town to generate and distribute electric light and power," was accepted by the town by a vote of 60 to 6 at a meeting on the 20th of October, 1891. Since 1888 this town has maintained and operated an arc-light plant for the purpose of lighting the streets, but has done no commercial lighting. No return or report of any kind has been received from the town of their lighting operations and it is doubtful if any is yet due the Board. The special act for the benefit of Danvers was passed after the general municipal ownership law and did not include the important provisions of the latter respecting accounts and returns. The course of this town has aroused extended interest on the part of private corporations and other towns in the question of municipal ownership of lighting plants, and definite and reliable information will undoubtedly prove of great value to the public. It is respectfully suggested, therefore, that the provisions applying to other towns engaged in this business respecting accounts, returns and the jurisdiction of this Board be extended to Danvers.

Chapter 370 above referred to imposes important duties and powers upon this Board whenever a town assumes to exercise the authority conferred. The Board would be greatly aided in its work by a provision requiring any action by the town under this chapter to be communicated to it.

VIOLATION OF LAWS.

Notices have been sent to the attorney-general, in compliance with the statutes, of the alleged violations of the laws:—

The Gardner Gas Light Company, by not having an office in Gardner, where its works are located, and by having refused to

submit its books to the Board on application, in violation of section 1, chapter 346, Acts of 1886.

The Citizens' Gas Light Company of Quincy, Gardner Gas Light Company, Natick Gas Light Company, Electric Light and Patent Flooring Company of Amesbury, Framingham Electric Company, Milford Electric Light and Power Company, Nantucket Electric Light Company, Natick Electric Company, and the Suburban Light and Power Company of Boston, in not making returns to the Board, as required by law.

ACCIDENTS.

The statute in relation to accidents caused by gas or electricity, section 2, chapter 350, Acts of 1888, is as follows:—

All companies and individuals engaged in the business of manufacturing and selling gas or electricity for light or fuel, shall make a written report within twenty-four hours to the board of gas commissioners of every accident caused by the gas or electricity manufactured or supplied by them, whereby an employee or any other person shall suffer bodily injury, or loss of life, or be rendered insensible, stating the time, place and circumstances of the accident, and such other facts in relation thereto as the board may require; and the board shall present in its annual report an abstract of all such cases. The board shall personally investigate all cases which it may deem to require investigation.

During the year 1891, there have been five persons injured by electricity from electric light wires, one of them fatally. Thirty persons have been injured by illuminating gas, sixteen of them fatally. Of the latter number, two committed suicide. The following is an abstract of the cases:—

Accidents from Electricity.

John Tierney, an employee of the Consolidated Hand Method Lasting Machine Company, was killed shortly after 3 o'clock p.m., Jan. 10, 1891. The plant of the above-named company is a private one, owned by Bradley & Woodruff, who arranged with the Boston Electric Light Company to connect their system of wiring with the circuit of the electric company, so that when the Bradley & Woodruff dynamo was not running, current could be had from the electric company. At the time of the accident the current of the electric company had been switched on to the wires of the machine company. Tierney was at work at an iron lathe on the top floor

of the premises, 234 Congress Street. Over the lathe was suspended by an insulated wire, an incandescent lamp socket, out of which the lamp had in some way been broken. Before screwing in a new lamp, Tierney touched the socket with his fingers to see if he could feel any shock or current, and getting none he took hold of the socket firmly with his right hand. The muscles of his hand closed upon the socket so hard that to release it a fellow workman struck it from his grasp with a hammer. Tierney fell to the floor, apparently lifeless. A physician and the medical examiner said that death must have been instantaneous. The floor upon which Tierney stood seemed to be thoroughly soaked with oil, and under his machine was a piece of zinc or other metal upon which he was probably standing at the time. Whether his left hand was in contact with the machine at the time when he took hold of the lamp with his other hand is not certain. When these lamps were run from the electric light company's current it was by an alternating current, which entered the building through a transformer. After the accident the transformer was removed, and a test made showed a contact between the primary and the secondary coil, due to the expansion caused by the heating of the internal parts. The many expansions and contractions had removed the insulation on the wires. The latest style of transformer has remedied and removed former defects in construction by a change in form and in the leading-in wires, and will prove safe if properly installed and connected.

John Todd, an employee of the North Attleborough Steam and Electric Light Company, attempted, while standing on a very wet earth floor, to hang an iron lamp-holder on a projection of the bed-plate of a one horse-power arc motor that was placed six feet from the ground, and received a portion of the current which passed through him into the earth, burning his hand quite badly. He had been repeatedly warned of the danger arising from the motor.

R. H. Parker, employed as a trimmer by the Worcester Electric Light Company, received a slight burn on his hand while running a ground on one of the Company's line wires. The accident was so slight as to cause Mr. Parker no loss of time or serious inconvenience.

The Lowell Electric Company reports that, on May 16, at 5.30 P.M., an accident occurred, due to the crossing of an unused telegraph wire with their arc light wire. This cross caused the iron front of a building to become charged with electricity and the line men were notified. A telegraph man cut the unused wire, but failed to notice that the stretch between himself and the cross was not tied to the pins. This stretch of wire fell into the street and struck a horse, killing it instantly, and slightly injuring Frank Burns who went to its assistance.

The Boston Electric Light Company reports that, on December 24, at about 4.45 P.M., William A. Roust, twenty years of age, a trimmer of arc lamps, employed by them, while endeavoring to fix a lamp located opposite 315 Dorchester Avenue, South Boston, fell from the post to the sidewalk. Examination showed that Roust having finished his days work was passing the lamp and thought that it was not working properly, so mounted the post to fix it. He was noticed by Messrs. Kelly and Finnegan, wood dealers at 328 Dorchester Avenue, to start the lamp, and put it out and start it again, making a motion as if to reach for the switch, and to immediately fall to the sidewalk. He was taken to the City Hospital, where an examination showed both hands superficially burned in the palms, and two cuts on the right elbow as large as half dollars. Mr. Roust said that he had no distinct recollection of what he was doing, or where he was at the time of injury, but was hurt, he thinks, while putting up a globe. Some ten years ago he had a sunstroke. He was discharged from the hospital, well.

Accidents from Gas.

The Fall River Gas Works Company reports that John J. Finnegan, aged thirty-two and unmarried, who was employed by the Fall River Water Works, was found dead on January 13, at about 9 A.M., in a pit near the gasometer, owned by the Fall River Gas Company at the corner of Davoll and Turner streets. It was part of the duty of the deceased to read the water meter placed there. There was no sign of an explosion, and no gas leakage could be discovered. An autopsy made gave no indication as to the cause of the death. An examination of blood made by Professor Wood of the Harvard Medical School showed that death

resulted from gas poisoning. Water gas was being made at the time.

The Northampton Gas Light Company reports that Joseph L. Myers, a guest at the Mansion House in the city of Northampton, committed suicide by inhaling illuminating gas from the burner in the room occupied by him during the night of March 3. Examination showed that Myers was a commercial traveller, about thirty-five years of age, who came to Northampton from Springfield, March 2, and registered at the above hotel as J. L. Myers, New York, and was assigned to room 53. After his return from visiting a business house in search of employment he spent the greater part of the evening writing letters to friends and chatting with the landlord and guests. At about nine o'clock, he visited a store in the vicinity of the hotel and purchased some five feet of half-inch rubber tubing, returned after a short time to the hotel, and retired to his room about midnight. At eight o'clock the next morning, a strong odor of gas was discovered in the hall, and an investigation by the night clerk showed that the odor came from room 53. The door was forced open and Myers was found in bed, covered up and dead. He had wheeled his bed as near the gas jet as possible, placed one end of the rubber tube over the opening of the burner, and, taking the other end in his mouth, turned on the gas. The contents of letters written to friends and the deliberate preparations made it clear that this was a case of suicide.

The Dorchester Gas Light Company reports that on April 2, Thomas Duran, an employee of the water department of the city of Boston on general repairs and services, was rendered unconscious from foul air and the escape of gas from a gate box, while attempting to shut off water. It appeared from examination that Duran crawled into the gate box before ventilating it, after being advised by a fellow workman not to do so. He remained unconscious for an half-hour, but recovered from the effects of the gas in a few days.

Miss Bertha Everett, twenty-two years of age, arrived at the Parker House, Boston, about 11.20 p.m., April 27, in company with friends, who shortly left her. She was assigned to a room, leaving an order to be called at 6.30 in the morning, as she

intended to continue her journey to Haverhill, Mass., where her relatives resided. On calling at her room at the above hour, no answer being received an entrance was effected by breaking open the door. She was found lying upon the bed, the body rigid, but warm. Life had been extinct probably an hour. There was a strong odor of gas in the room; the burner, a three-foot tip, in good condition, was fully open. The room has a capacity of thirteen hundred feet. It is believed that death was accidental, probably caused by blowing out the gas.

Charles Oltsch, aged thirty-five, stopping at the boarding-house of Mrs. F. A. Barringer, Pittsfield, was found in his room, at about 9 o'clock on the morning of August 23, groaning, breathing heavily, and unconscious. The gas burner was partially opened and gas escaping. The room contains about twelve hundred cubic feet and has one window, partially open at the time; also one door, fitting loosely. A physician was summoned, and Oltsch removed to another room, where windows were opened and hypodermic injections administered. At about 4 o'clock P.M. he had sufficiently recovered to converse. He was a delicate man, but fully recovered from the effects of the gas in a few days.

Janos Greskovitz, a native of Poland, aged thirty, was found insensible in his room at the Burbank Hotel, Pittsfield, at 6 o'clock A.M., July 9. The gas was flowing from a partially open burner. The keyhole was stopped with paper, and the window tightly closed. Greskovitz explained, after his recovery, that he stopped the keyhole in order to prevent a very bad smell coming in from the hall, as he supposed. The room contains about sixteen hundred cubic feet. He was sent to the House of Mercy (hospital) at about 9 A.M., and discharged July 10.

Michael McNamara and Thomas Hamilton, day foreman and laborer, employed at the works of the Worcester Gas Light Company at Worcester, were suffocated from inhaling gas in the valve house of said company on the 16th of May. The men were sent by the superintendent to make a small connection for a jet photometer on the outlet pipe of the No. 1 gasholder to test the quality of the gas. For this purpose it was necessary to drill a three-eighths inch hole, as the plug in the pipe formerly used had become rusted. For this work the foreman sent Thomas Hamilton into the cellar of

the valve house, but without an assistant as is usual. On the return of the foreman to look after the work, he found Hamilton overcome by gas and called out for Patrick Ryan, another workman. McNamara at once jumped into the cellar of the valve house and tried to pull Hamilton out, without taking the precaution to stop the flow of gas through the newly drilled three-eighths inch hole, although soap was found near which had been taken by the man sent to do the work. On the arrival of Ryan, in answer to the call, he found McNamara trying to pull Hamilton out and fast being overcome. Ryan then endeavored to assist McNamara but became unconscious in a few moments and was discovered by Superintendent Wetherbee and the clerk of the works. After filling the hole with soap, the three men were immediately removed to the surface, but McNamara and Hamilton were dead. Ryan was sent to the hospital and soon recovered. Superintendent Wetherbee was rendered partially unconscious while assisting in removing the men. Foreman McNamara was thoroughly conversant with his work and had been in the employ of the company for some eighteen years. Water gas was being made at the time of the accident.

Henry S. Taylor, aged sixty-three years, a clothing merchant of Pittsfield, was found dead in his bed at the house of his son on Wendell Avenue, on Sunday morning, September 6, having been asphyxiated by illuminating gas. He retired to his room at about 11.45 P.M., and was found soon after eight the next morning. The room contains about nine thousand cubic feet. There are two windows and one door in the room, all of which were tightly closed. The fixture was of the candle type and operated by electricity, and according to statements of the family had never worked perfectly. It is supposed that in using the attachment to extinguish the light the gas was not shut off. Water gas was being made at the time of the accident.

Edward Burgess, aged about thirty-five, registered at Hotel Columbus, 112 Commercial Street, Boston, at 11.40 P.M., May 30, 1891, from Marlborough, Mass., and was shown to room 12 on the third story. He was found in the forenoon of June 2, lying in bed, dead. An odor of gas in the house was traced to room 12, which was found full of gas, the cock half turned on.

The gas fixture was in good condition, having a burner marked "two-foot;" a half turn of the cock shut off certainly half the flow of gas, allowing two or possibly three feet to escape. The physicians who were called said that he had been dead two days or more. The man, who paid in advance for one night's lodging, appeared sober, and was given no liquor at the hotel. The death was probably accidental. The room contains about seven hundred and seventy cubic feet, with one window fitting loosely and one door fitting tightly.

Euginio Gallo and Giorgio Niccolo, sailors, registered at the Hotel Columbus, corner of Richmond and Commercial streets, Boston, at 10.30 o'clock P.M., July 8. The next morning at 6 o'clock when the door of their room was opened, Gallo was found unconscious and Niccolo slightly affected by inhaling illuminating gas. Gallo was removed to the City Hospital where he remained two days and was discharged, well. Niccolo remained about the hotel for a few hours and returned to his vessel, apparently all right. The room occupied has two beds, two windows and two doors, and contains about nine hundred cubic feet. There was one three-foot burner fully open. It appeared that Niccolo got out of bed after midnight and after smoking blew out the gas and retired. Gallo was a delicate man, about forty-four years old. Niccolo was very robust and about twenty-five years of age.

On the night of July 12, H. S. Stron and Axel Janssen, sailors on the U. S. S. Newark, took a room at the Hotel Eastern, Causeway Street, Boston, and retired, asking to be called at 5 A.M. At that time they answered the call but remained in their room. About 10 o'clock the men were found by the wife of the proprietor, the room being filled with gas. Janssen was lying on the bed, dead, and Stron was on the floor gasping for breath. Stron was removed to the Massachusetts General Hospital and was discharged well on July 14. The room contains about eighteen hundred cubic feet, and has two large windows and two doors all closed tightly. The burner was a three-foot one in good condition. In the room a half-empty bottle of liquor was found, but the night clerk says that the men were sober when they registered.

July 8 about noon a woman registered at the Victoria Hotel, corner of Dartmouth and Newbury streets, Boston, as Mrs. J. Clifford, Charleston, S. C., and was assigned to room 58. At about 10 o'clock A.M., July 11, the chambermaid, finding the door of the room locked, and being unable to open it, notified the office. The door was opened and the occupant found dead, upon the bed. The room was filled with gas, both burners being wide open. A lace handkerchief had been crowded into the keyhole of the door leading to the adjoining room, and pieces of cloth had been put into the keyhole of the door leading into the hallway. Cloth had also been crowded closely under the doors with some thin instrument like a knife, and especial care had been taken, by crowding in newspapers, to stop all ventilation around the windows. The physicians said that the woman had been dead since the evening before the discovery of the body.

John F. Lynch of Attleborough registered at the City Hotel, Taunton, August 4, and at 2 o'clock in the morning was discovered suffering from the effects of inhaling gas. He was cared for by the night clerk of the hotel, and in a few hours was all right. On retiring he had blown out the gas instead of turning it off.

James G. Ryan of Salem was made seriously ill by illuminating gas on Sunday afternoon, September 27. It appeared that Mr. Ryan went to his chamber and took with him a young son. Both lay down on the bed and quickly fell asleep, the child, sleeping but a short time. On waking, the child took hold of the gas stop-cock and began turning it backward and forward, but soon got off the bed, leaving the burner open, and went into another room. Over an hour afterward Mrs. Ryan detected a strong odor of gas, and, opening the door of the chamber, found her husband on the bed, face downward, his body rigid. She immediately opened the windows, turned off the gas and summoned a physician, who worked over Mr. Ryan for some time and succeeded in restoring him to consciousness, but he suffered from the effects of the gas for several days.

James Reardon and Michael Lordon were found about 6.30 A.M. on October 27, the former in bed, dead, and the latter on the floor unconscious, in the room occupied by them at 199 Harrison

Avenue, Boston. They went to bed, as near as can be ascertained, about 11 o'clock. Failing to answer when called by the keeper of the boarding-house at the usual hour, 6.30 o'clock, the door was forced open and the men found. Both were laboring men; Reardon about seventeen years old, of slight build, and Lordon about thirty, of rugged physique. When the room was entered the gas burner was found about one-third open and the room filled with gas. The door and window both fitted tightly. The room contains about six hundred cubic feet. Lordon was removed to the City Hospital, and was discharged from there October 31, well.

Daniel McElligeth, aged forty, a fruit peddler, roomed at 7 Briggs Place, Boston, and was found by the lessee of the house about 1.30 P.M. on Saturday, November 14, lying on the floor of his room, partially unconscious and suffering from gas poisoning. It was found that McElligeth went to his room about 9 P.M. on Friday, November 13, and being missed by his friends, an inquiry at his boarding-place led to an investigation. The room contains about fifteen hundred cubic feet and has two large windows and a door fitting loosely; there are two five-foot burners, one of which was fully open. McElligeth cannot account for the gas having been left flowing. After a few days' treatment at the hospital he was discharged well.

On the night of December 10, after midnight, C. H. McDowell of Swansboro', N. C., arrived at the United States Hotel, and registered as John Williams, Providence. The next morning about 10 A.M., after repeated calls, a failure to respond awakened the suspicions of the hotel porter, who looked through the transom and saw the man lying upon the bed. The room was forcibly entered, and a three-foot gas burner found fully open and the room filled with gas, rendering McDowell insensible. He was removed to the Emergency Hospital, and thence to the City Hospital, where he remained until December 18, when he was discharged, well. The room contains about eight hundred and fifty cubic feet. McDowell says that he probably blew out the gas on retiring.

On the night of Dec. 24, at about 11 o'clock, a young man about twenty-one years of age registered at the Hotel

Marion, corner of Pleasant and Eliot streets, Boston, as Tom Holt, and was assigned to a room on the fourth floor. On the afternoon of the 25th, about 3.30 o'clock, the son of the proprietor noticed a strong smell of gas, and traced the same to Holt's room. An entrance was effected and the occupant found insensible, with the burner wide open. A physician was summoned and finding a slight movement of the heart endeavored to restore consciousness, but was unsuccessful, and the man died shortly afterward. From information obtained it appears that the name of the young man was Thomas Herbert, and that he came from Providence, R. I. The medical examiner believes the case to be suicide. The young man was well dressed, and evidently in good health.

The Brockton Gas Light Company reports that on the evening of Dec. 25, two girls, aged ten and eight years, occupied room 6 at the Hotel Elmore. Before retiring one of the girls turned off the gas; the other tried to lock the door of the room, but was unable to do so on account of a defect in the lock. The girl then turned on the gas, under the impression that it would light by so doing. Not feeling the effects of the escaping gas both girls retired and were soon asleep. The night porter in his rounds about eleven o'clock discovered an odor of escaping gas, and notified the proprietor (the father of the girls) who, failing in his attempts to get an answer from the occupants of the room to his repeated calls, opened the door and removed the girls to another room; the effects of the gas were but temporary, and the girls soon recovered. The room contains about fifteen hundred and fifty cubic feet.

On January 18, George Clark, Margaret Clark and Mary E. Gillis were found dead in bed in the basement of 21 North Grove Street, Boston. Clark was about twenty-six years of age, Margaret Clark about thirty-five and Mary E. Gillis not over five. The discovery of escaping gas was made by Officer Clawson of the third division while patrolling his beat, and traced to the above house. Entering, he aroused the inmates of the house above the basement, two of whom were in such a stupefied condition from the effects of gas that they had to be carried to the street. The other inmates reached the street without assistance, and

on breathing the fresh air fully recovered. The escaping gas came from a drain pipe running from a sink in the room occupied by the Clark family and connected with an old drain constructed of planks, used as a part of the former sewage system of Parkman Street. A break was found in the gas main in Parkman Street, about one hundred feet from the house, and about one foot above the so-called surface sewer connected with the house, at a point where by decay the sewer had fallen in. This removed the necessary support for the gas main and caused the break. The old so-called surface sewer had been placed there before 1836. The gas main was laid more than fifteen years ago, but no defect or break had occurred at that point before, so far as known, and no smell of gas had been noticed in the house. The dwelling is old fashioned and had three tenants.

The Fall River Gas Works Company reports that on March 1 several persons were slightly affected by an escape of gas from a broken main, one man having been made insensible for a short time. The main, which was a six-inch one, was probably broken by the passage of a heavy engine some weeks before. The smell of gas had been noticed for some days and the freezing of the ground probably caused the gas to pass into the houses, on the line of the main.

Peter Jones, a bootblack, occupying the basement of the four-story brick building 22 Chapman Place, corner Bosworth Street, Boston, entered the building on the 7th of December a little after 7 o'clock A.M., and detecting the smell of gas opened the windows in the basement. Satisfied that the room had been freed from gas he lighted a match, causing an explosion. He was thrown against the wall and after being assisted to the sidewalk was sent to his home. Just before Jones entered the building William Haynes, the occupant of a room in the fourth story, went in, and noticing a strong odor of gas, opened the windows on each landing as he went up. Shortly after opening the windows he heard the explosion and at once started for the street which he reached in time to see Mr. Jones coming from the basement. The glass in the front of the first floor occupied by John Mack & Co. was completely shattered, the floor torn up and the walls badly

corn. The basement occupied by Mr. Jones was also damaged. The gas came into the building under the front wall on Chapman Place from a broken gas main. The break in the pipe was caused by a settling in the street in front of the building.

The following cases, which were omitted from the report of 1890, have been furnished the Board by Dr. S. W. Abbott, Secretary of the State Board of Health, and are here inserted in order to make the report of these cases as complete as possible.

John S. Fuller of Wareham, aged 61, took a room at the hotel No. 41 Kneeland Street, Boston, at 11.30 P.M. on Jan. 4, 1890, and was found dead in bed at 10 A.M. on January 5, with the room full of gas, the cock being half open. The man was just recovering from a spree and the medical examiner made a return of accidental death.

August Jno. Mulsen, aged 27, was found dead in his room in Boston on Aug. 10, 1890, with the gas turned on and all the windows and transoms shut. He had no money and the medical examiner reported the case as one of suicide.

The total number of deaths caused by inhaling illuminating gas in the United States during the year 1891, as reported to the Board from various sources, was two hundred and eleven. In the reports thus given, it appears that of this number thirty-three were cases of suicide, and one hundred and seventy-eight are supposed to have been accidental. The accidental deaths from illuminating gas, omitting those in this State, occurred in the following cities and towns:—

New York City, 32; Chicago, Ill., 34; San Francisco, Cal., 16; Baltimore, Md., 6; Washington, D. C., 10; Philadelphia, Pa., 7; Sioux City, Ia., and Omaha, Neb., 4 each; Toledo, O., Minneapolis, Minn., Brooklyn, N. Y., and Milwaukee, Wis., 3 each; Hartford, Conn., Terre Haute, Ind., Norfolk, Neb., Hoboken, N. J., Detroit, Mich., Providence, Pa., Poughkeepsie, N. Y., and Des Moines, Ia., 2 each; St. Joseph, Mo., Wellsville, Newport, and Columbus, O., Joliet and Urbana, Ill., Los Angeles and Sacramento, Cal., McKeesport, Carlisle and Reading, Pa., Woonsocket and Pawtucket, R. I., Plainfield, Atlantic City, Asbury Park and Long Branch, N. J., Yonkers and Albany, N. Y., Marquette, Mich., Waterbury and Bridgeport, Conn., Memphis, Tenn.,

Lincoln, Neb., Burlington, Ia., St. Paul, Minn., and Superior, Wis., 1 each.

Following is the number of fatal accidents occurring in each month during the year: January, 23; February, 17; March, 17; April, 17; May, 17; June, 21; July, 11; August, 8; September, 19; October, 22; November, 21; December, 18.

Of the fatal accidents from gas two occurred where oil gas is made, six where coal gas only is made, seventy-one in places where there is only water gas and ninety-nine where both coal and water gas are used.

The following table shows the corporate name, the localities supplied, the capital and the par value of the shares of the companies in active operation on the thirtieth day of June last:—

CORPORATE NAME.	Localities Supplied.	Capital.	Par Value.
Adams Gas Light Co., . . .	Adams,	\$17,300	\$25
Amesbury & Salisbury Gas Co, . . .	Amesbury,	60,000	100
Amherst Gas Co.,	Amherst,	25,000	100
Arlington Gas Light Co., . . .	Arlington,	70,000	100
	Belmont,	—	—
	Winchester,	—	—
Athol Gas & Electric Co., . . .	Athol,	25,000	100
Attleborough Gas Light Co., . . .	Attleborough,	46,400	100
Bay State Gas Co.,*	—	500,000	100
Beverly Gas Light Co.,	Beverly,	60,000	100
Boston Gas Light Co.,	Boston (city proper),	2,500,000	500
Brockton Gas Light Co.,	Brockton,	100,000	100
Brookline Gas Light Co.,	Brookline,	500,000	100
	Boston (Brighton District),	—	—
Cambridge Gas Light Co.,	Cambridge,	700,000	100
	Somerville (in part),	—	—
Charlestown Gas Co.,	Charlestown,	500,000	50
	Somerville (in part),	—	—
	Medford (in part),	—	—
Chelsea Gas Light Co.,	Chelsea,	300,000	100
Chicopee Gas Works,	Chicopee Centre,	30,000	—
Citizens' Gas Light Co. of Quincy,	Quincy,	53,600	100
Citizens' Gas Light Co. of South Reading,	Wakefield,	95,300	100
	Reading,	—	—
	Stoneham,	—	—
Clinton Gas Light Co.,	Clinton,	60,000	500
Cottage City Gas & Electric Co.,	Cottage City,	25,000	100

* Sells only to other companies.

CORPORATE NAME.	Localities Supplied.	Capital.	Par Value.
Danvers Gas Light Co.,	Danvers,	\$20,000	\$50
Dedham & Hyde Park Gas & Electric Light Co.,	Dedham, Hyde Park,	100,000 —	50 —
Dorchester Gas Light Co.,	Boston (Dorchester District), Milton,	400,000 —	100 —
East Boston Gas Co.,	Boston (E. Boston),	220,000	25
Easthampton Gas Co.,	Easthampton,	30,000	100
Fal River Gas Works Co.,	Fall River (in part),	288,000	100
Fitchburg Gas Co.,	Fitchburgh,	100,000	50
Framingham Light, Heat & Power Co.,	Framingham,	75,000	100
Gardner Gas Light Co.,	Gardner,	30,000	100
Gloucester Gas Light Co.,	Gloucester,	80,000	50
Greenfield Gas Light Co.,	Greenfield,	50,000	50
Haverhill Gas Light Co.,	Haverhill, Bradford,	75,000 —	50 —
Ipswich Gas Light Co.,	Ipswich,	16,000	100
Jamaica Plain Gas Light Co.,	Boston (Ward 23),	200,000	100
Lawrence Gas Co.,	Lawrence, Methuen, North Andover,	500,000 — —	100 — —
Lee Electric Co.,	Lee,	20,000	100
Leominster Gas Light Co.,	Leominster,	50,000	100
Lexington Gas Light Co.,	Lexington,	20,000	100
Lowell Gas Light Co.,	Lowell, Dracut, Tewksbury,	500,000 — —	100 — —
Lynn Gas & Electric Co.,	Lynn, Swampscott,	375,000 —	100 —
Malden & Melrose Gas Light Co.,	Malden, Melrose, Medford (in part), Everett,	220,000 — — —	100 — — —
Manufacturers' Gas Light Co.,	Fall River (in part),	50,000	100
Marblehead Gas & Electric Light Co.,	Marblehead,	40,000	100
Marlborough Gas Light Co.,	Marlborough,	50,000	100
Middleborough Gas & Electric Co.,	Middleborough,	80,000	100
Milford Gas Light Co.,	Milford, Hopedale,	72,300 —	100 —
Nantucket Gas Light Co.,	Nantucket,	36,000	100
Natick Gas Light Co.,	Natick,	20,000	100
New Bedford Gas and Edison Light Co.,	New Bedford,	550,000	100
Newburyport Gas & Electric Co.,	Newburyport,	140,000	100
Newton & Watertown Gas Light Co.,	Newton, Watertown, Wellesley, Weston,	200,000 — — —	100 — — —

CORPORATE NAME.	Localities Supplied.	Capital.	Par Value.
North Adams Gas Light Co., .	North Adams, . .	\$50,000	\$100
Northampton Gas Light Co., .	Northampton, . .	50,000	25
North Attleborough Gas Light Co.,	North Attleborough,	68,100	100
	Attleborough Falls,	-	-
	Wrentham,	-	-
Norwood Gas Light Co., . . .	Norwood,	12,000	100
Pittsfield Coal Gas Co., . . .	Pittsfield,	62,500	100
Plymouth Gas Light Co., . . .	Plymouth,	40,000	100
Roxbury Gas Light Co.,	Boston (Roxbury District),	600,000	100
Salem Gas Light Co.,	Salem,	300,000	100
	Peabody,	-	-
South Boston Gas Light Co., . .	Boston (South Boston),	440,000	100
Southbridge Gas & Electric Co.,	Southbridge,	40,000	50
Spencer Gas Co.,	Spencer,	85,000	100
Springfield Gas Light Co., . . .	Springfield,	500,000	100
Stoughton Gas & Electric Co., .	Stoughton,	24,000	100
Taunton Gas Light Co.,	Taunton,	80,000	50
Waltham Gas Light Co.,	Waltham,	140,000	100
Webster Electric Co.,	Webster,	45,000	100
	Dudley,	-	-
Westfield Gas Light Co.,	Westfield,	54,000	100
Williamstown Gas Co.,	Williamstown,	20,000	100
Woburn Gas Light Co.,	Woburn,	45,100	100
Worcester Gas Light Co.,	Worcester,	500,000	100

The company at Fitchburg furnishes water, that at Gloucester maintains a wharf and supplies water, and that at Springfield furnishes steam for heating. In addition to these, the companies in Amherst, Athol, Beverly, Brookline, Charlestown, Chelsea, Clinton, Cottage City, Easthampton, Fitchburg, Holyoke, Lawrence, Lee, Lynn, Middleborough, New Bedford, Newburyport, Newton, North Adams, Southbridge, Spencer, Stoughton, Wakefield, Waltham, Webster and Westfield, furnish electric light.

The following table shows the names of the owners of gas works not owned by gas companies, the localities supplied, and the estimated value of the plant:—

Chicopee Manufacturing Co.,	Chicopee Falls,	\$25,000 00
Holyoke Water Power Co.,	Holyoke,	100,000 00
Otis Co.,	Ware,	10,000 00

The following companies have bonds and notes outstanding:—

Amherst,	\$18,500 00
Athol,	25,000 00
Bay State (Boston),	4,512,000 00
Beverly (special stock),	11,800 00
Beverly (notes),	19,605 00
Brockton,	112,000 00
Brookline,	350,000 00
Charlestown,	34,500 00
Chelsea,	70,000 00
Citizens' (Quincy),	54,350 51
Citizens' (Wakefield),	75,616 97
Clinton,	65,000 00
Cottage City,	5,730 26
Danvers,	3,000 00
Dedham,	9,000 00
Easthampton,	1,000 00
Fitchburg,	66,000 00
Framingham,	75,400 00
Gardner,	22,850 00
Greenfield,	1,500 00
Haverhill,	42,500 00
Ipswich,	8,985 00
Jamaica Plain,	42,500 00
Lawrence,	200,000 00
Lee,	16,242 52
Lexington,	67 00
Lowell,	30,000 00
Lynn,	103,500 00
Malden,	7,753 41
Marblehead,	6,200 00
Middleborough,	80,000 00
Natick,	8,500 00
New Bedford,	165,300 00
Newburyport,	16,000 00
Newton,	161,000 00
North Adams,	45,800 00
North Attleborough,	47,670 00
Pittsfield,	26,500 00

South Boston,	\$48,000 00
Southbridge,	18,500 00
Spencer,	85,000 00
Springfield,	50,000 00
Waltham,	49,000 00
Webster,	32,454 24
Westfield,	21,500 00
Williamstown,	11,503 60
Worcester,	40,000 00

The following table shows the whole number of stockholders, the number resident in Massachusetts, and the value of the stock held within the Commonwealth : —

NAME OF COMPANY.	Whole Number of Stockholders.	Number of Stockholders resident in Massachusetts.	Value at Par of Stock held in Massachusetts.
Adams,	8	8	\$17,300
Amesbury,	15	6	27,800
Amherst,	37	37	25,000
Arlington,	54	41	44,100
Athol,	8	2	2,000
Attleborough,	21	18	45,600
Bay State (Boston),	8	6	600
Beverly,	38	38	60,000
Boston,	6	4	2,000
Brockton,	44	42	99,400
Brookline,	136	126	439,200
Cambridge,	398	350	628,200
Charlestown,	242	230	470,950
Chelsea,	130	124	289,700
Chicopee,	3	3	30,000
Citizens' (Quincy),	5	3	52,800
Citizens' (Wakefield),	46	44	94,400
Clinton,	25	25	60,000
Cottage City,	10	10	25,000
Danvers,	22	21	11,950
Dedham,	40	33	66,650
Dorchester,	26	22	367,800
East Boston,	132	112	195,375
Easthampton,	41	34	26,700
Fall River,	19	13	12,000
Fitchburg,	36	33	91,300
Framingham,	19	17	42,300
Gardner,	5	4	24,000
Gloucester,	75	71	76,550
Greenfield,	37	27	43,700
Haverhill,	58	52	63,950
Ipswich,	28	28	16,000
Jamaica Plain,	137	131	189,600

NAME OF COMPANY.	Whole Number of Stockholders.	Number of Stock holders resident in Massachusetts.	Value at Par of Stock held in Massachusetts.
Lawrence,	206	184	\$147,700
Lee,	11	11	20,000
Leominster,	60	55	48,200
Lexington,	19	18	19,900
Lowell,	266	228	449,600
Lynn,	165	160	367,200
Malden,	147	125	187,100
Manufacturers' (Fall River), .	7	7	50,000
Marblehead,	29	23	32,500
Marlborough,	12	12	50,000
Middleborough,	13	13	80,000
Milford,	53	51	71,700
Nantucket,	52	48	34,600
Natick,	21	21	20,000
New Bedford,	354	322	493,700
Newburyport,	97	87	131,600
Newton,	167	164	194,200
North Adams,	40	29	46,500
Northampton,	43	32	31,200
North Attleborough,	36	32	67,100
Norwood,	4	3	10,000
Pittsfield,	55	45	56,600
Plymouth,	29	25	37,900
Roxbury,	8	4	400
Salem,	254	236	277,900
South Boston,	28	24	43,800
Southbridge,	59	57	39,000
Spencer,	17	17	85,000
Springfield,	120	112	475,500
Stoughton,	6	6	24,000
Taunton,	107	100	75,000
Waltham,	106	98	129,600
Webster,	18	18	45,000
Westfield,	21	18	47,700
Williamstown,	3	3	20,000
Woburn,	46	45	44,600
Worcester,	187	177	465,400

The following statistics exhibit the aggregate receipts and expenses of all the companies in the State, compiled from the items relating to the manufacture and sale of gas in the last two returns made to the Board:—

	YEAR ENDING JUNE 30.	
	1890.	1891.
RECEIPTS:—		
For gas sold by meter,	\$4,432,899 30	\$5,040,438 78
For gas supplied to public lamps,	327,438 05	292,544 62
From sales of coke,	344,897 46	266,581 10
sales of tar,	117,603 71	157,182 52
sales of ammoniacal liquor,	29,636 68	22,812 31
rent of meters,	1,265 28	1,657 65
rent of gas stoves and engines,	1,910 84	4,553 83
rent of gas lamps,	2,076 70	2,314 76
public lamps other than gas lamps,	12,788 53	9,273 25
other sources,	474 49	592 47
Total,	\$5,270,991 04	\$5,797,950 79
EXPENSES:—		
1. Coals,	\$1,299,030 83	\$1,170,720 54
2. Enrichers,	140,017 84	266,437 69
3. Purifying materials,	30,734 13	28,576 76
4. Water,	23,701 50	22,352 38
5. Wages at works,	633,707 66	547,062 30
6. Repairs and maintenance of works (including renewal of retorts),	240,580 22	235,428 06
7. Apparatus and machinery,	52,130 15	64,769 34
8. Wages of meter takers, clerical labor in distribution, and salary or commission of collectors,	98,350 74	105,827 93
9. Repairs, renewals, and maintenance of mains and service pipes,	130,431 95	151,411 55
10. Repairs and renewals of meters,	52,986 83	47,597 36
11. Lighting and repairing (gas lamps only),	10,823 59	12,081 45
12. Lighting and repairing, and materials used for other lamps,	12,319 15	8,734 78
13. Directors' allowances,	10,593 28	16,890 02
14. Salaries of officers,	143,902 06	144,705 68
15. General salaries,	105,116 22	100,210 84
16. Rent of offices,	10,961 61	12,119 09
17. General office expenses,	41,713 20	44,098 98
18. Taxes,	268,949 68	272,884 78
19. Fire insurance,	9,419 61	9,684 10
20. Law expenses,	27,879 51	34,630 09
21. Claims,	10,390 77	26,256 90
22. Bad debts,	17,002 37	8,976 53
23. Incidental expenses,	39,068 44	26,492 08
24. Gas bought,	242,561 64	842,332 69
Total,	\$3,662,372 98	\$4,200,281 92

	FOR YEAR ENDING JUNE 30.	
	1890.	1891.
Leaving an apparent net profit on their gas business of	\$1,608,618 06	\$1,597,668 87
They have also received for interest,	16,685 00	24,644 58
They have also received for rents, etc.,	151,063 43	211,414 51
They have also received as profits from electric lighting,	110,871 40	143,240 78
Making a total,	\$1,886,637 89	\$1,976,968 74
From these receipts were paid interest on bonds and loans,	\$144,128 98	\$521,885 81
Dividends,	1,017,785 00	1,026,950 00
Other items,	107,243 67	35,380 60
	\$1,269,157 65	\$1,584,216 41
Leaving a surplus for the year of	\$617,480 24	\$392,752 33

Seven of the companies appear not to have earned expenses, and twelve others have not earned sufficient to warrant the declaration of any dividend.

The receipts for gas sold by meter show an apparent increase of about \$608,000; but the sales made by various Boston companies to one another, and thus counted twice as sold, reduce this amount to about \$8,000. Receipts from public lamps continue to fall off, this year showing a decrease of about \$35,000.

In the appendix will be found, under date of June 30, 1891, the separate balance sheets of the companies, as taken from the annual returns, with corrections as made by the Board after examination and correspondence with the officers of the several companies.

Aggregates from these balance sheets and those in the returns of 1890 show the following facts:—

	FOR YEAR ENDING JUNE 30.	
	1890.	1891.
ASSETS:—		
Real estate, machinery, street mains and meters,	\$22,529,075 72	\$23,075,991 07
Cash on hand,	557,037 67	618,663 53
Due for gas,	491,658 38	492,861 55
Other accounts due,	112,365 77	262,167 81
Materials, etc.,	535,548 04	815,315 10
Notes receivable,	224,594 53	164,623 31
Investments,	475,559 16	356,376 29
Electric assets,	1,650,427 31	2,182,642 57
	\$26,576,266 58	\$27,968,641 23
LIABILITIES:—		
Capital stock,	\$13,158,300 00	\$13,361,000 00
Bonds,	449,970 00	1,148,556 08
Notes payable,	5,541,732 93	5,862,007 42
Unpaid bills,	141,121 55	371,503 40
Unpaid dividends,	20,353 50	19,851 50
Deposits,	32,752 41	38,864 13
Interest due and unpaid,	3,945 80	10,228 88
Other items,	42,784 99	49,857 04
	\$19,390,961 18	\$20,861,868 45
Reserved and depreciation funds,	618,289 68	520,386 14
	\$20,009,250 86	\$21,382,254 59
Surplus,	6,567,015 72	6,586,386 64
	\$26,576,266 58	\$27,968,641 23

Of these companies —

56 ¹ show an aggregate surplus of	\$6,684,922 97	\$6,824,571 26
11 ² show an aggregate deficit of	117,907 25	238,184 62
Leaving total net surplus, as shown above,	\$6,567,015 72	\$6,586,386 64
Which, added to reserves carried as liabilities,	618,289 68	520,386 14
Would show an actual surplus of	\$7,185,305 40	\$7,106,772 78
Equivalent to per cent on capital of about	53	53

¹ 60 in 1890. ² 7 in 1890.

The following table shows the valuation of the property of each company as assessed by the local assessors :—

NAME OF COMPANY.	Assessed Value.	NAME OF COMPANY.	Assessed Value.
Adams,	\$14,100	Lexington,	\$3,278
Amesbury,	18,700	Lowell,	993,620
Amherst,	6,450	Lynn,	225,500
Arlington,	35,150	Malden,	133,700
Athol,	15,000	Manufacturers' (Fall	
Attleborough,	26,200	River),	63,900
Bay State (Boston),	526,300	Marblehead,	13,800
Beverly,	54,225	Marlborough,	14,000
Boston,	4,355,800	Middleborough,	23,200
Brockton,	84,276	Milford,	76,400
Brookline,	432,100	Nantucket,	6,000
Cambridge,	816,100	Natick,	12,200
Charlestown,	662,700	New Bedford,	441,200
Chelsea,	310,750	Newburyport,	136,200
Chicopee,	30,000	Newton,	351,100
Chicopee Falls,	10,000	North Adams,	24,000
Citizens' (Quincy),	13,500	Northampton,	51,800
Citizens' (Wakefield),	59,000	North Attleborough,	57,300
Clinton,	75,000	Norwood,	11,000
Cottage City,	10,400	Pittsfield,	78,600
Danvers,	4,000	Plymouth,	22,350
Dedham,	32,500	Roxbury,	633,500
Dorchester,	298,200	Salem,	303,000
East Boston,	220,000	South Boston,	386,300
Easthampton,	33,500	Southbridge,	21,000
Fall River,	259,100	Spencer,	22,400
Fitchburg,	101,325	Springfield,	544,570
Framingham,	*—	Stoughton,	8,500
Gardner,	*—	Taunton,	64,400
Gloucester,	79,000	Waltham,	193,000
Greenfield,	29,000	Ware,	9,150
Haverhill,	164,000	Webster,	31,800
Holyoke,	202,000	Westfield,	52,500
Ipswich,	5,400	Williamstown,	3,750
Jamaica Plain,	193,300	Woburn,	45,100
Lawrence,	454,000	Worcester,	576,000
Lee,	10,600		
Leominster,	20,000	Total,	\$15,295,794

* Not returned.

Included in the above are certain companies which have electric light plants, and the following shows the assessed value of such wherever separately returned:—

Amherst,	\$2,000
Athol,	6,000
Beverly,	33,300
Brookline,	10,500
Clinton,	28,800
Cottage City,	8,160
Easthampton,	4,000
Fitchburg,	58,000
Holyoke,	102,000
Lawrence,	50,449
Lee,	8,600
Lynn,	95,500
Middleborough,	15,000
New Bedford,	136,200
Newton,	82,100
North Adams,	8,000
Webster,	21,500
Westfield,	16,500
	<hr/>
Total,	\$686,609

The value of the gas plants, as assessed by the local assessors, is then in round numbers \$14,000,000, as there are electric plants at Charlestown, Chelsea, Newburyport, Southbridge, Stoughton, Wakefield and Waltham, which are not given in the above table.

The following table shows the amount paid by each company for taxes, after deducting the amounts belonging to the electrical departments and the amount for each thousand feet of gas sold:—

NAME OF COMPANY.	Amount of Taxes Paid.	Amount Per Thousand sold.
Adams,	\$441 69	\$0 0873
Amesbury,	588 88	1259
Amherst,	108 37	1323
Arlington,	1,026 89	1701
Athol,	157 35	0638
Attleborough,	496 96	0675
Bay State (Boston),	8,300 27	0133
Beverly,	557 66	0779
Boston,	78,950 65	0558
Brockton,	1,405 12	0823
Brookline,	4,497 78	0786
Cambridge,	20,497 49	1625
Charlestown,	10,279 48	1354
Chelsea,	5,042 87	1662
Chicopee,	532 10	0603
Citizens' (Quincy),	254 68	0385
Citizens' (Wakefield),	375 52	0665
Clinton,	409 05	0529
Cottage City,	193 93	0965
Danvers,	81 31	0413
Dedham,	524 67	0939
Dorchester,	6,053 74	0901
East Boston,	5,009 59	1321
Easthampton,	524 00	1298
Fall River,	6,371 59	1498
Fitchburg,	1,177 12	0718
Gardner,	470 76	5224
Gloucester,	1,501 90	1048
Greenfield,	472 62	1319
Haverhill,	2,733 09	0484
Holyoke,	1,848 22	0384
Ipswich,	78 08	0517
Jamaica Plain,	4,517 63	1326
Lawrence,	9,390 70	1381
Lee,	47 54	3087
Leominster,	416 79	2320
Lexington,	164 33	1539
Lowell,	18,415 22	0821
Lynn,	4,723 72	0726
Malden,	4,312 78	1320
Manufacturers' (Fall River),	1,090 52	0821
Marblehead,	451 99	1303
Marlborough,	305 92	0677
Middleborough,	—	—
Milford,	1,353 59	1357
Nantucket,	129 29	0765
Natick,	419 76	1147

¹ Return covered six months only.

NAME OF COMPANY.	Amount of Taxes Paid.	Amount Per Thousand sold.
New Bedford,	\$2,901 74	\$0 0722
Newburyport,	1,188 56	1357
Newton,	4,378 67	0859
North Adams,	717 98	0460
Northampton,	857 85	0770
North Attleborough,	1,630 88	1288
Norwood,	207 90	1881
Pittsfield,	1,697 43	1241
Plymouth,	399 66	0815
Roxbury,	13,011 60	0802
Salem,	5,886 62	1651
South Boston,	6,300 71	0893
Southbridge,	218 03	1671
Spencer,	886 58	1054
Springfield,	7,369 70	0937
Stoughton,	62 71	1662
Taunton,	1,762 75	0465
Waltham,	1,823 06	0661
Ware,	150 29	0375
Webster,	147 58	0925
Westfield,	639 10	0991
Williamstown,	110 41	2442
Woburn,	953 74	1229
Worcester,	12,758 12	1025
	\$272,709 78	

The total sum paid by the companies for taxes, including State inspection, after apportioning to electric account that part of the gas companies' taxes belonging to their electrical departments, was \$272,709.78, an average of 7 cents per thousand feet of gas sold; being an increase over the previous year in the total amount of \$2,785.02, and a decrease of 1.2 cents per thousand feet sold.

DIVIDENDS.

The dividends declared by the several companies during the year are shown in the following table:—

NAME OF COMPANY.	Rate per Cent.	Amount of Dividends.	Amount per Thousand Sold.
Adams,	20	\$3,460	\$0 6830
Amesbury,	4	2,400	5132
Amherst,	—	—	—
Arlington,	6	4,200	6957
Athol,	—	—	—
Attleborough,	10	4,640	6802
Bay State (Boston),	10	50,000	0799
Beverly, { Special Stock,	6	708	—
{ Ordinary Stock,	6	3,550	—
Boston,	7½	187,500	1325
Brockton,	7	7,000	4098
Brookline,	7	31,500	—
Cambridge,	10	70,000	5550
Charlestown,	10	50,000	—
Chelsea,	6	18,000	—
Chicopee,	12	3,600	4078
Citizens' (Quincy),	6	2,580	3899
Citizens' (Wakefield),	—	—	—
Clinton,	2	1,200	—
Cottage City,	—	—	—
Danvers,	—	—	—
Dedham,	—	—	—
Dorchester,	8	32,000	4757
East Boston,	10	22,000	5800
Easthampton,	10	3,000	7433
Fall River,	9	25,920	6090
Fitchburg,	10	10,000	—
Framingham,	—	—	—
Gardner,	—	—	—
Gloucester,	9	6,138	4282
Greenfield,	6	120	0335
Haverhill,	10	7,500	1328
Ipswich,	—	—	—
Jamaica Plain,	9	18,000	5285
Lawrence,	8	40,000	—
Lee,	—	—	—
Leominster,	2	1,000	5567
Lexington,	3	600	5619

¹ In addition to this dividend, a rebate is allowed to mills owning stock. This rebate amounted to \$2,410.01.

² No dividend declared.

³ An additional dividend of three per cent. was declared from the earnings of wharf property.

⁴ On preferred stock only.

NAME OF COMPANY.	Rate per Cent.	Amount of Dividend.	Amount per Thousand Sold.
Lowell,	12	\$60,000	\$0 2672
Lynn,	9	38,750	-
Malden,	8	17,600	5385
Manufacturers' (Fall River),	10	5,000	3764
Marblehead,	-	1-	-
Marlborough,	-	1-	-
Middleborough,	-	1-	-
Milford,	10	7,230	7249
Nantucket,	4	1,440	8522
Natick,	-	1-	-
New Bedford,	7	38,500	-
Newburyport,	6	8,400	-
Newton,	8	16,000	-
North Adams,	6	3,000	-
Northampton,	8	4,000	3591
North Attleborough,	6	4,086	3228
Norwood,	-	1-	-
Pittsfield,	12	7,500	5483
Plymouth,	5	2,000	4801
Roxbury,	10	60,000	3699
Salem,	6½	19,500	5470
South Boston,	5	22,000	3118
Southbridge,	5½	2,200	-
Spencer,	-	1-	-
Springfield,	8	40,000	5087
Stoughton,	-	1-	-
Taunton,	10	8,000	2109
Waltham,	7	9,800	-
Webster,	-	1-	-
Westfield,	8	4,320	-
Williamstown,	-	1-	-
Woburn,	8	3,608	4651
Worcester,	8	40,000	3213
-	-	\$1,024,550	-

¹ No dividend declared.

PRICE OF GAS.

The following companies have reduced the price of gas during the year ending June 30, 1891 :—

Brookline,
Citizens' (Wakefield),
Dorchester,
Malden,

Roxbury,
South Boston,
Springfield.

At Spencer, the price of gas has been raised from \$1.25 to \$1.60.

The following pages show the price charged by the several companies, June 30, 1891; the average candle-power as shown by the tests made by the State inspector of gas; and the average price, per thousand feet sold by meter, received in the two years ending June 30, 1891.

The gas made is coal-gas, except where otherwise noted.

NAME OF COMPANY.	R E M A R K S.		Average Candle- power.	Gross Price.	Average Price, 1888-90.	Average Price, 1890-91.
Adams,	18.73	\$3 00	Twenty per cent. discount, if paid within 5 days from date of bill.	\$2 40	\$2 41	
Amesbury,	22.06	2 50	Houses and stores, \$2.25 and \$2; carriage shops, \$1.75; cotton mills, \$1.50, less 15 cents; gas engines, \$1. Water gas.	1 73	1 74	
Amherst,	38.15	6 00	If bill amounts to \$5, discount 5 per cent.; to \$10, 10 per cent.; to \$20, 15 per cent.; to \$50, 20 per cent.; to \$75, 25 per cent. Oil gas, with 5 to 8 per cent of air.	5 16	5 48	
Arlington,	17.40	2 75	Discounts: fifty cents per M, if bill is settled within 20 days; 5 per cent. additional to small mills, etc.; 10 per cent. to large mills, etc.	2 75	2 75	
Athol,	15.85	3 00	Discount of 40 cents per M to consumers of 10,000 feet and upward; 20 cents per M to consumers of over 1,000 feet and less than 10,000 feet a quarter. \$2 per M net to gas stoves.	2 37	2 35	
Attleborough,	17.63	2 00	Discounts: 10 cents per M allowed to monthly consumers at the end of the year, if their bills have exceeded \$1,000, and have been promptly paid. Coal gas and water gas.	2 00	2 00	
Beverly,	17.00	2 60	Discounts: On 1,000 feet and under, 10 cents per M; on 1,000 to 5,000 feet, 15 cents per M; 5,000 feet and over, 25 cents per M; if paid within 10 days.	2 31	2 31	
Boston,	21.40	1 30	Discount 20 cents per M, if paid within 25 days from date of bill. Large consumers, \$1.50 net.	1 23	1 21	
Brockton,	17.60	2 25	Discount 25 cents per M, if paid in 15 days. Coal gas and water gas, One dollar and eighty-five cents to consumers of over \$250 worth per annum.	2 09	2 06	
Brookline,	17.05	1 90	Discount 50 cents per M on bills paid on or before the 10th of the month, Large consumers, \$3. Oil gas, with 15 per cent. air.	1 94	1 90	
Cambridge,	17.04	1 80	Discounts: 5 per cent. on less than 1,000 feet per month, 10 per cent. on 1,000 or more, 15 per cent. on 3,000 feet or more and 33½ per cent. on gas consumed by stoves, offices, stores and public buildings.	1 67	1 59	
Charlestown,	17.16	2 00	Discount 50 cents per M on bills paid on or before the 10th of the month, Large consumers, \$3. Oil gas, with 15 per cent. air.	1 72	1 72	
Chelsea,	18.43	2 00	Discounts: 5 per cent. on less than 1,000 feet per month, 10 per cent. on 1,000 or more, 15 per cent. on 3,000 feet or more and 33½ per cent. on gas consumed by stoves, offices, stores and public buildings.	1 96	1 94	
Chicopee,	17.36	1 80	Discount 50 cents per M on bills paid on or before the 10th of the month, Large consumers, \$3. Oil gas, with 15 per cent. air.	1 80	1 82	
Chicopee Falls,	26.75	4 00	Discounts: 5 per cent. on less than 1,000 feet per month, 10 per cent. on 1,000 or more, 15 per cent. on 3,000 feet or more and 33½ per cent. on gas consumed by stoves, offices, stores and public buildings.	3 33	3 51	
Citizens' (Quincy),	16.63	3 00	Discounts: Town and stores, 25 cents per M; manufacturing and gas engines, 62½ cents per M; private houses and individuals using 5,000 feet or more, 12½ cents per M.	2 42	2 02	
Citizens' (Wakefield),	17.30	2 50		2 48	2 01	

Clinton,	10.53	2 00	Discount 10 per cent. net bills paid within 10 days. Large consumers \$1.00 and \$2.00 per M, if paid in 5 days. Water gas (non-illuminating), discount 20 per cent., if paid on or before the 15th of the month. Extra discount for mechanical purposes.	2 12	1 97
Cottage City,	16.60	3 00	Discount 20 per cent., for payment before the 15th of this month.	1 96	1 97
Danvers,	17.50	2 50	Discount 20 per cent., for payment before the 15th of the month.	2 61	2 64
Dedham,	20.69	1 70	Discount 20 cents per M. on bills paid on or before the 12th of the month. Coal and water gas.	2 28	1 92
Dorchester,	16.85	1 75	Discount 64 per cent., making \$2.80 net. To the town, and consumers using 50,000 feet a year, the bills are made at \$2.50, with a discount of 4 per cent. making net price \$2.40.	2 08	1 59
East Boston,	19.00	3 00	Discount 35 cents per M, if paid by the 15th of the month. Some large consumers 60 cents discount, and on bills of less than 500 feet per month discount is 10 cents per M. Water gas.	1 77	1 76
Easthampton,	23.03	2 00	Some special discounts.	2 52	2 50
Fall River,	17.84	2 00	Discount 163 per cent. for payment before the 15th of the month. 60 cents per M, net, if paid promptly, to gas stoves. Non-illuminating water gas.	1 57	1 51
Fitchburg,	—	90	Discounts vary according to amount used from 10 to 33½ per cent., if paid by the 10th of the month. Pure oil gas.	1 92	1 92
Frammingham,	52.85	6 00	Discount 10 per cent., if paid on or before the 15th of the month.	—	58
Gardner,	18.00	2 00	On bills of \$2.50 per month, for dwellings 5 per cent. discount, if paid in 5 days; on bills of \$2.50 for stores, 10 per cent.	4 50	4 54
Gloucester,	17.75	2 50	Discount 10 cents per M, if paid on or before the 10th. Day consumption, \$1.25.	1 81	1 82
Greenfield,	18.30	1 50	Discounts : 35 per cent. to consumers of 360,000 feet, 25 per cent. to manufacturers and mills; 16½ per cent. to churches and consumers of \$25 per month; 12½ per cent. to all others.	2 35	2 03
Haverhill,	18.02	2 00	Oil gas, with 33½ per cent. air.	1 40	1 40
Holyoke,	24.25	3 50	Fifty cents per M discount on all bills paid within 15 days. City buildings 5 per cent. off net price.	1 58	1 54
Ipswich,	18.30	2 50	Twenty cents per M discount for less than 250,000 feet, if paid before the 15th of the month. Between 250,000 and 800,000 feet per year, \$1.50 less 10 cents. Over 800,000 \$1.30 net. Coal and water gas.	3 01	2 98
Jamaica Plain,	19.48	1 70	Oil gas, with 50 per cent. air.	2 00	2 01
Lawrence,	38.90	5 50	Discount 10 per cent. for prompt payment. A few large consumers, special rates.	1 41	1 41
Lee,	31.05	4 00	Oil gas, with 33½ per cent. air.	5 50	5 00
Leominster,	29.20	6 00	Oil gas, with 33½ per cent. air.	4 00	3 94
Lexington,				5 40	5 25

NAME OF COMPANY.	Average Candle- power.	Gross Price.	REMARKS.	Average Price, 1889-90.	Average Price, 1890-91.
Lowell,	17.45	\$1 30	Discount 20 cents per M, if paid within 5 days.	\$1 10	\$1 10
Lynn,	18.49	1 80	Discount 20 cents per M, for payment within 10 days. Gas engines \$1.00 per M net. Coal and water gas.	1 76	1 68
Malden,	16.64	2 00	Discount 20 cents per M, if paid by the 20th of the month. Factories and large consumers, 25 cents, 40 cents and 50 cents per M discount.	1 95	1 91
Manufacturers' (Fall River),	17.43	2 00	Discount on less than 500 feet per month, 10 cents per M; on more than 500 feet and less than 1,000 feet, 25 cents per M; consumers of more than 1,000 feet, 35 cents per M. Some large consumers 60 cents per M.	1 52	1 44
Marblehead,	16.70	3 00	Discounts: 10 per cent. if paid before the 16th of the month; 20 per cent. to the town and factories, 33½ per cent. for heat and power.	2 57	2 52
Marlborough,	21.07	2 50	Discounts 10 per cent., 12½ per cent, 20 per cent.,	2 32	2 31
Middleborough,	23.46	2 75	Discounts 5 per cent. for cash, 10 per cent. to mills. Oil gas with 25 to 40 per cent. air.	-	2 54
Milford,	17.07	2 00	Bills amounting to \$5 per month, 5 per cent. discount; \$10 a month, 10 per cent.; \$50 a month, 15 per cent.	1 96	1 86
Nantucket,	17.00	3 00	Largest consumers, discount of 50 cents per M.	2 85	2 62
Natick,	17.03	2 00	Discounts: 10 cents per M, if paid on or before the 15th of the month; 20 cents per M to consumers of 10,000 feet.	2 85	1 62
New Bedford,	17.47	2 00	Less than 4,000 feet per month 10 per cent. discount; over 4,000 feet per month 25 per cent. discount for prompt payment. Manufacturers 30 and 35 per cent.	1 52	1 57
Newburyport,	17.45	2 50	Discounts: 20 per cent. on bills of 1,000 feet or more per month; 10 per cent. on all less than 1,000 feet per month, for prompt payment.	2 01	2 03
Newton,	17.40	2 25	Consumption of 100,000 feet per year, \$1.50 net; 200,000 feet \$1.80; 300,000 feet, \$1.75; 400,000 feet \$1.70; day consumption by special meter, \$1.50; general consumers, 25 cents per M discount for cash in 20 days.	1 96	1 99
North Adams,	17.32	1 85	To some consumers, \$1.60.	1 73	1 74
Northampton,	17.48	2 00	To large consumers, 5 per cent. discount, if paid within 5 days.	1 90	1 88
North Attleborough,	17.47	2 50	Discount 50 cents per M, if paid on or before the 15th of the month.	2 00	1 99
Norwood,	-	3 00	If paid within 15 days, discount of 30 cents per M. Special prices to large consumers and churches.	2 43	2 44
Pittsfield,	22.13	2 50	Discounts: 10 per cent. on bills of less than 1,000 feet per month; 20 per cent. on bills of 1,000 feet and less than 25,000; 40 per cent. on bills of 25,000 feet or over. Water gas.	1 90	1 89
Plymouth,	18.05	2 50	Special price to large consumers,	2 10	2 10

Roxbury,	20.03	1 70	Discount 20 cents per M, if paid on or before the 12th of the month. Coal and water gas.	1 01	1 54
Salem,	18.00	2 00	Discount 10 per cent., if paid on or before the 15th of the month; 10 per cent. extra, on bills of \$100 and over.	1 80	1 70
South Boston,	18.23	1 70	Discount 20 per cent., if paid on or before the 12th of the month,	1 77	1 56
Southbridge,	25.45	3 00	Discounts: 5 per cent., to consumers of 1,000 feet; 10 per cent. to consumers of 2,000 feet and over. Oil gas with 30 to 40 per cent. air.	2 82	2 86
Spencer,	24.56	1 60	Water gas.	1 25	1 49
Springfield,	18.15	1 75	One dollar and sixty-five cents net for bills \$600 per year; \$1.50 to very large consumers; \$1.25 for gas used by city and public buildings and also for gas engines.	1 68	1 69
Stoughton,	46.10	5 50	Discount 10 per cent., if paid by the 10th of the month. Pure oil gas,	5 00	5 00
Taunton,	17.75	1 50	Over 125,000 feet per quarter, \$1.40 per M,	1 47	1 47
Waltham,	17.08	2 50	Discount 20 per cent., if paid by the 16th of the month,	1 80	1 84
Ware,	17.55	2 25	Public institutions, \$1.75,	2 31	2 24
Webster,	17.45	2 50		2 29	2 28
Westfield,	16.53	2 25	If more than 20,000 feet is used in year, \$2.15. Gas engines \$2.00. Discount from each of these prices for prompt payment 25 cents per M.	2 29	2 14
Williamstown,	-	6 00	Discount 5 per cent., if paid before the 10th of the month, 5 per cent. additional on bills amounting to \$5.00 per month. Pure oil gas.	5 38	5 34
Woburn,	18.53	2 00	Discount 10 per cent., if paid on or before the 15th of the month,	1 78	1 78
Worcester,	18.70	1 80	Discount of 30 cents per M, if paid on or before the 16th of the month. Coal and water gas.	1 50	1 50

The average price to consumers for coal gas, of twenty-five companies making annually more than 30,000,000 feet each, is \$1.3110 per thousand feet. The average price of the remainder of the coal-gas companies is \$1.9645, making an average for all of \$1.3557 per thousand. The average price for oil gas is \$3.7568 per thousand feet.

The average price for coal gas in 1886 was \$1.72 ; in 1887, \$1.66 ; in 1888, \$1.56 ; in 1889, \$1.45 ; in 1890, \$1.39 ; and in 1891, \$1.31, — a steady gain for the consumer.

The following table shows the amount of gas made in the year ending June 30, 1891, and in the year ending June 30, 1890 ; the amount sold by meter and to public lamps in both these years ; the amount used at works and offices ; and the amount of gas unaccounted for during the year ending June 30, 1891, and the percentage of unaccounted-for gas in both years :—

Coal Gas.

NAME OF COMPANY.	Gas made, Year ending June 30, 1891.		Gas made, Year ending June 30, 1890.		Gas sold by Meter, Year ending June 30, 1890.		Gas sold for Public Lamps, Year ending June 30, 1891.		Gas used at Works and Offices, Year ending June 30, 1891.		Gas unac- counted for, Year ending June 30, 1891.		Percent- age unac- counted for, 1890-91.		Percent- age unac- counted for, 1890-91.	
	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Per cent.	Per cent.	Per cent.	Per cent.
Adams,	6,500,000	6,800,050	5,059,000	5,158,700	—	77,912	20,000	1,421,000	21.86	22.78	21.86	22.78				
Amesbury,	6,064,000	4,983,500	4,064,000	4,064,000	—	166,000	109,000	355,210	7.01	13.64	7.01	13.64				
Arlington,	7,270,580	7,536,400	6,037,000	5,908,680	—	—	109,000	1,124,470	15.47	19.13	15.47	19.13				
Attleborough,	8,257,050	7,083,900	2,487,000	2,684,100	—	—	—	224,000	184,980	6.80	6.80	6.78				
Attleborough,	8,257,050	7,083,900	7,382,400	6,436,800	—	—	—	61,200	783,400	9.52	9.52	16.74				
Bay State (Boston),	625,650,000	139,982,000	625,484,000	139,242,970	—	—	—	1,070,800	1,070,800	—	—	0.07				
Beverly,	7,968,100	7,229,300	6,786,650	5,988,680	—	—	359,595	191,800	7.75	10.41	7.75	10.41				
Boston,	21,480,582,100	31,443,853,281	41,370,080,662	1,274,577,684	—	—	47,480,264	72,242,335	4.86	8.44	4.86	8.44				
Brockton,	22,159,000	17,484,600	17,083,200	14,016,800	—	—	—	264,000	4,804,800	21.70	18.42	18.42				
Brookline,	67,575,200	61,108,100	45,948,800	40,162,700	—	—	13,913,204	174,400	10,180,765	15.07	11.09	11.09				
Cambridge,	139,048,200	128,986,500	115,730,800	107,904,033	—	—	10,682,574	967,300	12,025,024	8.65	7.40	7.40				
Cambridge,	87,978,000	89,887,000	65,726,103	64,459,305	—	—	12,162,408	1,475,000	10,469,615	11.90	13.31	13.31				
Charlestown,	55,855,880	38,547,000	30,242,057	29,051,170	—	—	25,388	384,000	5,098,892	14.32	14.91	14.91				
Chelsea,	10,850,700	10,041,000	8,801,000	8,323,640	—	—	26,984	160,000	1,878,338	17.30	15.26	15.26				
Citizens (Quincy),	9,037,100	7,103,100	5,617,500	5,099,600	—	—	604,000	318,700	2,100,000	23.05	11.04	11.04				
Citizens (Wakfield),	6,850,000	8,309,700	5,107,416	4,757,800	—	—	47,584	100,000	1,100,000	16.08	16.99	16.99				
Clinton,	8,178,200	8,205,000	7,214,000	7,519,800	—	—	37,746	235,900	521,703	2.71	11.55	11.55				
Cottage City,	2,006,000	2,245,800	1,784,000	1,848,200	—	—	160,000	40,200	687,000	28.16	24.38	24.38				
Danvers,	2,510,000	2,631,400	1,966,300	2,068,600	—	—	497,200	248,400	1,548,300	20.06	20.40	20.40				
Devon,	2,265,000	2,022,800	1,566,300	1,468,200	—	—	—	40,200	693,700	20.07	21.14	21.14				
Dorchester,	67,289,700	691,519,800	45,742,200	30,078,100	—	—	22,411,423	287,400	4,484,421	0.32	0.75	0.75				
Dorchester,	42,682,150	391,557,000	27,759,376	25,405,000	—	—	10,960,248	257,400	4,468,431	10.84	6.68	6.68				
East Boston,	4,619,500	4,463,830	3,463,800	3,677,130	—	—	3,246,337	119,680	3,892,291	6.97	14.63	14.63				
Fall River,	46,342,000	69,031,000	39,706,400	44,213,000	—	—	2,768,109	680,000	1,851,900	7.23	7.56	7.56				
Fitchburg,	18,252,800	17,920,900	15,665,800	14,969,400	—	—	610,000	580,000	1,460,000	34.87	34.87	34.87				
Frammingham,	15,431,000	13,804,000	13,584,000	12,215,100	—	—	742,750	146,600	1,097,250	11.06	16.45	16.45				
Greenfield,	4,143,100	3,641,800	2,969,200	2,969,200	—	—	—	100,000	498,700	11.79	16.45	16.45				
Haverhill,	59,827,000	57,764,000	52,322,000	49,836,500	—	—	4,055,050	400,000	3,180,200	6.32	6.77	6.77				

¹ Sells only to other companies. ² Includes 625,484,000 feet of gas bought. ³ Includes 101,730,000 feet of gas bought. ⁴ Includes 230,000,462 feet sold to other companies. ⁵ No gas made; all bought from Boston Gas Light Company. ⁶ Includes 99,813,560 feet of gas bought. ⁷ Began operations Jan. 13, 1891. ⁸ Includes 101,730,000 feet of gas bought. ⁹ Includes 99,813,560 feet of gas bought. ¹⁰ Includes 99,813,560 feet of gas bought. Fuel water gas.

Coal Gas — Concluded.

NAME OF COMPANY.	Gas made. Year ending June 30, 1891.	Gas made. Year ending June 30, 1890.	Gas sold by Meter. Year ending June 30, 1891.	Gas sold by Meter. Year ending June 30, 1890.	Gas sold for Public Lamps. Year ending June 30, 1891.	Gas sold for Public Lamps. Year ending June 30, 1890.	Gas used at Works and Offices. Year ending June 30, 1891.	Gas unac- counted for. Year ending June 30, 1891.	Percent- age unac- counted for. 1890-91.	Percent- age unac- counted for. 1889-90.
	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.		
Holyoke,	52,573,793	51,063,600	47,795,000	46,111,900	354,384	437,524	402,200	3,927,087	7.47	8.21
Jamaica Plain,	37,756,000	38,546,500	23,195,995	22,465,000	10,864,015	12,222,852	600,000	3,196,020	8.46	8.71
Lawrence,	75,300,800	75,856,000	67,081,211	69,158,300	—	—	397,400	7,041,980	9.35	9.32
Lowell,	228,543,000	239,143,000	216,312,200	216,303,500	8,213,700	8,193,900	2,377,300	12,150,700	5.09	4.94
Lynn,	75,103,300	71,131,000	65,082,200	61,112,000	—	716,000	1,418,500	8,645,600	11.51	12.63
Malden,	35,871,000	32,276,800	22,683,200	20,580,200	—	7,500	2,931,500	2,031,500	5.17	4.46
Manufacturers' (Fall River),	14,613,300	14,464,300	12,641,500	12,487,300	740,800	917,800	127,800	1,303,200	8.23	5.98
Marblehead,	4,865,300	4,158,300	3,630,700	2,665,600	437,700	600,000	153,100	1,244,880	25.38	20.34
Milford,	5,541,040	5,648,410	4,492,000	4,735,400	—	62,300	111,000	908,140	16.39	11.90
Nantucket,	2,234,130	2,287,140	1,263,000	943,500	422,000	389,000	58,700	637,800	6.97	8.09
New Bedford,	3,948,300	3,538,900	3,285,100	1,431,400	425,000	474,561	68,650	484,380	21.08	14.45
Newburyport,	44,291,800	44,892,900	34,568,300	36,990,100	5,510,258	6,120,324	242,000	3,463,342	7.82	7.42
Newton,	57,053,000	52,190,200	45,074,200	41,069,900	5,884,000	5,895,100	600,000	1,941,480	17.85	20.25
North Adams,	29,407,100	22,433,800	15,227,800	16,761,700	365,000	1,925,000	506,800	5,024,000	9.08	9.12
Northampton,	1,435,400	11,890,400	11,138,000	10,396,200	—	—	118,100	1,183,870	20.96	14.35
North Attleborough,	14,164,500	13,973,600	12,648,000	12,838,000	10,900	—	235,600	1,243,444	9.52	11.49
Norwood,	—	—	1,105,100	1,394,100	—	—	—	—	—	6.42
Pittsfield,	15,548,000	15,097,000	13,445,150	13,405,650	233,000	510,000	225,000	1,644,850	10.58	9.17
Plymouth,	4,403,400	4,214,360	4,165,900	3,974,900	—	—	67,300	2,588,800	6.76	3.75
Roxbury,	919,482,500	918,529,940	834,253,414	837,975,400	27,063,063	31,434,822	1,061,312	1,061,312	0.05	8.28
Salem,	42,432,000	42,654,000	34,893,800	35,279,800	838,393	838,393	388,400	6,466,106	15.24	14.65
South Boston,	78,001,100	70,845,000	59,816,900	53,087,600	10,746,199	11,924,398	—	8,061,098	10.26	6.92
Spencer,	9,021,900	11,045,450	8,412,000	9,815,930	—	—	337,100	281,800	2.60	7.90
Springfield,	82,540,000	84,206,400	77,920,500	71,114,500	—	—	666,000	2,992,000	3.63	3.83
Taunton,	40,496,000	39,127,000	36,062,000	35,922,800	1,210,700	1,210,700	586,000	2,008,100	4.99	3.62
Waltham,	29,982,000	26,971,200	26,413,400	25,464,600	1,524,000	1,524,000	683,000	1,751,400	5.84	3.01
Ware,	4,986,310	4,003,200	4,003,200	4,480,500	7,173	1,222,690	90,500	465,437	10.19	8.51
Webster,	1,924,800	1,695,200	1,595,500	1,420,500	—	—	40,000	289,200	15.03	14.70
Westfield,	7,150,400	6,530,200	6,312,000	5,824,300	135,253	133,333	33,700	671,467	9.39	8.23
Woburn,	8,407,300	8,646,000	7,758,150	7,917,900	—	—	214,200	434,950	5.17	6.14
Worcester,	130,650,400	126,293,200	121,297,200	115,312,200	3,203,100	3,707,000	—	6,084,000	4.06	5.69

1 Not returned. 2 No gas made; all bought from Boston Gas Light Company. 3 Includes 79,651,940 feet of gas bought. 4 Includes 1,831,200 feet used by the Otis Company. 5 Includes 2,278,500 feet used by the Otis Company. 6 Includes 2,278,500 feet used by the Otis Company.

Oil Gas.

Amherst,	1 -	717,503	745,620	101,614	89,520	5,000	-	-
Chicopee Falls,	2,849,012	477,000	4781,935	-	-	-	-	7.54
Gardiner,	1,039,600	901,000	961,300	-	-	-	-	-
Ipawich,	1 -	1,471,900	1,402,000	39,300	82,000	6,000	-	-
Lee,	1 -	154,000	64,243	-	-	-	-	-
Leominster,	1,952,665	1,796,307	1,470,175	-	-	25,000	121,138	6.80
Lexington,	1,002,700	785,700	644,110	382,000	327,728	25,000	-	-
Middleborough,	1 -	4700,000	664,556	-	299,992	-	-	-
Southbridge,	1 -	1,304,694	1,324,090	-	-	-	89,750	2.06
Stoughton,	1 -	377,366	294,350	-	-	-	-	-
Williamstown,	1 -	432,800	132,400	-	-	-	-	-

1 Quantity not given.

2 Quantity gas used in mills of company not known.

3 For six months only.

The following table shows the capacity of the works, the greatest and least daily output, and date of the same for each of the companies:—

NAME OF COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
	Feet.	Feet.		Feet.	
Adams,	50,000	1—	1—	1—	1—
Amesbury,	100,000	39,500	Feb. 4,	9,000	July 4
Amherst,	5,000	6,000	Nov. —	1,000	July —
Arlington,	50,000	38,000	Dec. 20,	9,970	June 14
Athol,	25,000	19,600	Dec. 23,	2,300	July 11
Attleborough,	100,000	42,000	Jan. 17,	12,000	July 28
Bay State (Boston),	4,000,000	3,469,000	Dec. 13,	350,000	June 14
Beverly,	50,000	44,100	Jan. 2,	8,000	June 14
Boston,	6,000,000	5,984,297	Dec. 17,	995,553	Aug. 3
Brockton,	120,000	101,196	Dec. 24,	21,288	July 4
Brookline,	350,000	307,000	Dec. 24,	83,000	July 15
Cambridge,	1,000,000	710,000	Dec. 12,	130,000	July 4
Charlestown,	500,000	385,000	Dec. 24,	112,000	July 27
Chelsea,	250,000	164,500	Dec. 24,	42,500	Aug. 18
Chicopee,	80,000	74,000	Dec. 18,	4,300	Aug. 14
Chicopee Falls,	1—	1—	1—	1—	1—
Citizens' (Quincy),	70,000	46,900	Dec. 27,	9,200	June 12
Citizens' (Wakefield),	35,000	40,000	Dec. 25,	15,000	July 12
Clinton,	90,000	60,100	Jan. 1,	4,000	Sept. 15
Cottage City,	60,000	34,000	Aug. 9,	0	Jan. 5
Danvers,	20,000	12,800	Dec. 28,	2,700	June 23
Dedham,	80,000	38,800	Jan. 5,	9,930	July 14
Dorchester,	300,000	287,070	Dec. 24,	90,863	July 8
East Boston,	250,000	192,155	Dec. 24,	58,415	July 6
Easthampton,	40,000	40,000	Dec. 18,	4,000	July 30
Fall River,	500,000	315,400	Dec. 17,	48,700	June 14
Fitchburg,	100,000	99,000	Dec. 18,	19,200	June 14
Framingham,	250,000	28,940	Feb. 14,	6,210	April 19
Gardner,	1—	1—	1—	1—	1—
Gloucester,	125,000	82,900	Dec. 6,	15,000	June 14
Greenfield,	50,000	22,700	Jan. 4,	5,100	July 9
Haverhill,	320,000	305,000	Jan. 22,	55,000	July 27
Holyoke,	500,000	283,564	Dec. 17,	48,390	Aug. 10
Ipswich,	1—	8,400	Dec. 21,	2,500	June 21
Jamaica Plain,	200,000	167,859	Dec. 24,	58,761	July 4
Lawrence,	1,000,000	409,798	Jan. 2,	41,257	Aug. 31
Lee,	5,000	1,500	1—	400	1—
Leominster,	30,000	1—	1—	1—	1—
Lexington,	20,000	1—	1—	1—	1—
Lowell,	1,000,000	1,278,000	Dec. 17,	233,000	Aug. 3
Lynn,	700,000	367,600	Dec. 23,	67,400	July 4
Malden,	200,000	170,800	Dec. 18,	56,800	June 11
Manufacturers' (Fall River),	1—	141,800	Dec. 18,	13,100	June 2
Marblehead,	55,000	1—	1—	1—	1—
Marlborough,	100,000	30,590	Dec. 20,	3,760	Aug. 4
Middleborough,	1—	8,000	Dec. 21,	1—	1—
Milford,	80,000	69,810	Dec. 30,	11,000	June 14

¹ No record kept.

² Not returned.

³ No station meter.

NAME OF COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
	Feet.	Feet.		Feet.	
Nantucket, . . .	28,000	11,580	Aug. 14,	2,890	May 17
Natick, . . .	35,000	23,900	Dec. 17,	3,500	July 6
New Bedford, . . .	300,000	214,200	Dec. 2,	64,500	July 1
Newburyport, . . .	100,000	51,780	Dec. 17,	11,970	June 8
Newton, . . .	250,000	267,000	Dec. 28,	75,000	July 14
North Adams, . . .	130,000	103,900	Dec. 6,	25,200	Aug. 4
Northampton, . . .	75,000	65,880	Dec. 6,	12,861	Aug. 3
North Attleborough,	110,000	72,388	Dec. 17,	11,192	July 13
Norwood, . . .	1-	1-	1-	1-	1-
Pittsfield, . . .	240,000	68,000	Dec. 23,	20,000	June 19
Plymouth, . . .	20,000	24,440	Jan. 2,	5,430	June 28
Roxbury, . . .	500,000	803,106	Dec. 24,	163,671	July 8
Salem, . . .	300,000	198,000	Jan. 4,	42,000	July 17
South Boston, . . .	425,000	357,996	Dec -	98,470	July -
Southbridge, . . .	1-	1-	1-	1-	1-
Spencer, . . .	225,000	48,700	Dec. 31,	11,100	June 14
Springfield, . . .	500,000	432,000	Dec. 17,	72,000	July 13
Stoughton, . . .	10,000	4,000	1-	1,000	1-
Taunton, . . .	300,000	235,000	Dec. 25,	55,000	June 14
Waltham, . . .	200,000	154,300	Dec. 17,	22,400	Aug. 10
Ware, . . .	70,000	29,730	Dec. 18,	4,370	June 15
Webster, . . .	24,000	12,000	Dec. 23,	6,000	Aug. 3
Westfield, . . .	40,000	42,600	Dec. 18,	7,600	Aug. 4
Williamstown, . . .	3,500	2-	2-	2-	2-
Woburn, . . .	80,000	42,000	Dec 25,	10,000	July 5
Worcester, . . .	1,050,000	698,000	Dec. 17,	118,600	July 5

¹ Not returned.² No station meter.

The following tables show the total quantity of gas sold during the year ending June 30, 1891; the percentage of increase in sales over the previous year; the capital (including bonds) per thousand feet sold, omitting those companies which have electric light plants; the average price received for all gas sold during the year ending June 30, 1891; and the average price the year previous:—

Coal-gas Companies.

[Boldface figures show decrease.]

NAME OF COMPANY.	Total Sales of Gas.	Increase over 1889-90 Per Cent.	Capital per M. sold, including bonds.	Average price received per M. sold, 1890-91.	Average price received per M. sold, 1889-90.
	Feet.				
Adams,	5,059,000	3.85	\$3.420	\$2 41	\$2 39
Amesbury,	4,676,690	9.63	12.829	1 75 ²	1 74
Arlington,	6,037,090	0.67	11.595	2 75	2 75
Athol,	2,467,900	8.89	—	2 35	2 37
Attleborough,	7,362,400	14.56	6.302	2 00	2 00
Bay State (Boston), ¹	625,484,000	349.20	8.013	1 00	1 00
Beverly,	7,158,550	12.77	—	2 31	2 31
Boston,	1,414,783,122	6.99	1.767	1 20	1 23
Brockton,	17,083,200	21.88	12.410	2 06	2 09
Brookline,	57,190,035	5.76	—	1 92	1 94
Cambridge,	126,125,876	6.30	5.550	1 57	1 64
Charlestown,	75,898,485	0.93	—	1 69	1 69
Chelsea,	30,342,078	1.51	—	1 94	1 96
Chicopee,	8,827,964	5.74	3.398	1 82	1 80
Citizens' (Quincy),	6,617,500	10.23	8.009	1 92	2 34
Citizens' (Wakefield),	5,645,000	8.10	—	2 02	2 46
Clinton,	7,738,620	2.40	—	2 07	2 12
Cottage City,	2,009,900	18.35	—	2 00	1 96
Danvers,	1,968,000	18.15	11.687	2 65	2 61
Dedham,	5,586,300	6.80	19.512	1 93	2 27
Dorchester,	67,269,760	9.51	5.946	1 59	1 93
East Boston,	37,928,632	3.34	5.800	1 72	1 72
Easthampton,	4,035,900	9.76	7.681	2 50	2 52
Fall River,	42,532,509	10.88	6.771	1 51	1 56
Fitchburg,	16,385,800	4.57	—	1 91	1 90
Framingham,	1,129,600	—	—	² 0 58	—
Gloucester,	14,333,750	10.62	5.581	1 81	1 79
Greenfield,	3,582,600	20.66	14.375	2 03	2 35
Haverhill,	56,488,300	4.82	2.071	1 39	1 38
Holyoke,	48,149,984	3.44	—	1 54	1 58
Jamaica Plain,	34,059,970	1.81	7.120	1 96	1 95
Lawrence,	67,981,211	1.74	—	1 41	1 41
Lowell,	224,526,000	0.01	2.361	1 10	1 10
Lynn,	65,082,200	6.99	—	1 58	1 75
Malden,	32,683,300	6.85	6.968	1 91	1 95
Manufacturers' (Fall River),	13,282,300	0.92	3.764	1 44	1 52

¹ Sells only to other companies.

² Non-illuminating fuel gas.

NAME OF COMPANY.	Total Sales of Gas.	Increase over 1889-90 Per Cent.	Capital per M sold, includ- ing Bonds.	Average price received per M sold, 1890-91.	Average price received per M sold, 1889-90.
	Feet.				
Marblehead, . . .	3,468,400	9.57	\$13,320	\$2 50	\$2 54
Marlborough, . . .	4,522,000	5.75	11,057	2 31	2 32
Milford, . . .	9,973,900	1 33	7,249	1 86	1 96
Nantucket, . . .	1,689,800	11.34	21,304	2 55	2 66
Natick, . . .	3,658,300	14 65	7,791	1 57	2 10
New Bedford, . . .	40,178,558	6 80	-	1 59	1 48
Newburyport, . . .	8,760,500	0 30	-	2 03	2 01
Newton, . . .	50,958,300	8.64	-	1 95	1 91
North Adams, . . .	15,592,800	16 56	-	1 74	1 72
Northampton, . . .	11,138,000	7.14	4 489	1 88	1 90
North Attleborough, . . .	12,659,800	1 55	5,379	1 99	2 00
Norwood, . . .	1,103,100	20 73	10,858	2 44	2 43
Pittsfield, . . .	13,678,150	2 34	4,569	1 89	1 89
Plymouth, . . .	4,165,900	4.81	9,602	2 10	2 10
Roxbury, . . .	162,221,077	4.24	3,699	1 53	1 59
Salem, . . .	35,651,094	1 29	8,415	1 76	1 80
South Boston, . . .	70,563,099	7.11	6,916	1 55	1 72
Spencer, . . .	8,412,000	14 30	-	1 49	1 25
Springfield, . . .	78,637,800	2.42	6,994	1 69	1 66
Taunton, . . .	37,926,000	2.13	2,109	1 47	1 47
Waltham, . . .	27,565,500	3.29	-	1 89	1 84
Ware, . . .	2,179,173	1.03	-	1 24	1 31
Webster, . . .	1,595,500	12 34	-	2 28	2 29
Westfield, . . .	6,445,933	8.20	-	2 14	2 29
Woburn, . . .	7,758,150	2.01	5,813	1 78	1 78
Worcester, . . .	124,510,400	4.61	4,337	1 50	1 50
	3,892,529,260				

¹ Average from gas sold to public.

Oil-gas Companies.

Amherst, . . .	819,207	1.90	-	\$5 36	\$5 22
Chicopee Falls, . . .	777,000	0.63	-	3 51	3 33
Gardner, . . .	901,000	6.27	\$33,296	4 54	4 50
Ipswich, . . .	1,511,200	3.93	16,533	2 99	3 01
Lee, . . .	154,000	183.91	-	5 00	5 50
Leominster, . . .	1,796,367	21.69	27,834	3 94	4 00
Lexington, . . .	1,067,790	9.87	18,730	4 45	4 47
Middleborough, . . .	700,000	-	-	2 54	5 00
Southbridge, . . .	1,304,694	1.76	-	2 86	2 82
Stoughton, . . .	-	-	-	-	5 50
Williamstown, . . .	426,800	241.46	69,682	5 34	5 66
	9,458,058				

¹ Average price gas sold to the public. ² Return covers six months only.

³ Not returned.

The following tables show the capital (including bonds), the gas sold, the gas unaccounted for, and the number of consumers per mile of main; also the gas sold per consumer and per meter light. Where capital is employed for both gas and electric light, the amount per mile of main is omitted.

Coal-gas Companies.

NAME OF COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.	Gas sold per Meter Light.
	Capital.	Gas sold.	Gas unaccounted for.	Number of Consumers.		
		Feet.	Feet.		Feet.	Feet.
Adams,	\$3,460	1,011,800	284,200	26.4	38,326	3,827
Amesbury,	9,740	759,203	57,664	28.6	25,558	3,385
Arlington,	3,177	273,915	51,019	19.3	14,204	2,634
Athol,	-	766,428	61,779	42.2	18,146	2,727
Attleborough,	10,716	1,700,323	180,923	58.2	29,216	6,105
Beverly,	-	1,101,315	95,038	70.6	14,786	2,919
Boston,	18,945	10,721,303	647,456	223.1	46,527	4,453
Brockton,	12,848	1,035,345	291,200	52.0	19,910	3,230
Brookline,	-	827,163	147,248	30.3	21,926	3,192
Cambridge,	8,310	1,497,220	142,747	68.5	20,054	3,828
Charlestown,	-	1,832,411	252,764	96.7	16,407	3,384
Chelsea,	-	842,835	141,651	45.7	18,434	3,821
Chicopee,	8,000	2,354,123	600,889	56.0	41,909	3,737
Citizens' (Quincy),	4,586	572,596	181,785	33.1	14,667	2,552
Citizens' (Wakefield),	-	310,506	60,506	19.6	14,599	2,109
Clinton,	-	1,682,308	48,196	49.8	33,707	2,025
Cottage City,	-	881,535	301,315	79.4	9,861	2,324
Danvers,	5,077	434,437	111,192	29.6	14,687	1,883
Dedham,	7,933	406,572	112,685	21.9	18,497	2,636
Dorchester,	6,425	1,080,465	200	51.7	13,621	2,701
East Boston,	10,800	1,861,985	220,836	76.3	17,862	4,635
Easthampton,	8,516	1,108,763	126,373	47.8	23,195	2,056
Fall River,	12,598	1,860,564	166,329	62.9	27,673	2,277
Fitchburg,	-	1,411,352	114,720	55.6	24,250	3,392
Framingham,	32,413	243,448	168,168	21.6	-	-
Gloucester,	8,138	1,458,163	111,622	68.5	20,184	4,505
Greenfield,	10,774	749,498	102,238	46.9	15,994	3,915
Haverhill,	5,449	2,631,057	148,122	106.3	22,918	3,868
Holyoke,	-	2,547,619	207,782	81.6	30,976	3,932
Jamaica Plain,	9,011	1,265,699	118,766	52.7	16,346	2,987
Lawrence,	-	1,914,424	198,309	69.3	27,635	4,066
Lowell,	6,871	2,911,007	157,535	103.9	27,002	3,745
Lynn,	-	2,145,095	284,957	82.9	25,877	4,626
Malden,	3,898	559,358	50,171	33.1	16,882	3,203
Manufacturers' (Fall River),	10,526	2,796,273	253,305	63.2	41,805	2,203
Marblehead,	7,857	589,864	211,714	35.7	14,432	2,434
Marlborough,	14,881	1,345,833	270,279	58.9	22,687	2,761
Milford,	9,329	1,286,954	82,297	60.8	20,279	2,978
Nantucket,	7,438	349,132	100,079	28.9	9,028	2,135
Natick,	6,291	807,571	43,863	48.3	15,000	1,895
New Bedford,	-	1,371,281	118,202	85.5	13,805	2,729
Newburyport,	-	978,827	216,925	51.6	18,962	3,215
Newton,	-	766,290	85,633	35.1	19,296	3,149
North Adams,	-	1,556,167	426,896	53.3	28,516	4,052
Northampton,	5,160	1,149,432	122,174	48.9	23,498	3,219
North Attleborough,	7,362	1,368,623	134,642	40.6	33,640	4,779
Norwood,	2,778	255,810	-	10.2	25,115	1,765
Pittsfield,	7,852	1,718,360	206,640	80.2	21,074	4,296
Plymouth,	11,111	1,157,194	71,906	67.5	7,144	1,965
Roxbury,	8,329	2,251,819	14,732	104.4	17,846	3,369

Coal-gas Companies—Concluded.

NAME OF COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.	Gas sold per Meter Light.
	Capital.	Gas sold.	Gas unaccounted for.	Number of Consumers.		
		Feet.	Feet.		Feet.	Feet.
Salem,	\$12,190	1,448,642	262,743	103.7	13.673	2,849
South Boston,	16,084	2,325,744	265,711	82.7	23,831	4,668
Spencer,	-	658,731	20,501	38.6	17,063	3,902
Springfield,	12,800	1,830,060	69,644	86.0	21,094	2,452
Taunton,	4,018	1,904,872	100,608	65.8	27,919	3,544
Waltham,	-	1,391,494	88,409	50.0	26,680	4,181
Ware,	-	1,736,092	201,488	67.5	25,707	2,426
Webster,	-	405,980	73,613	33.8	11,996	2,231
Westfield,	-	1,198,128	124,807	60.6	19,364	3,560
Woburn,	7,309	1,257,398	70,494	76.2	16,507	2,989
Worcester,	11,630	2,681,679	131,036	104.1	25,089	6,126

Oil-gas Companies.

Amherst,	-	187,033	-	27.9	5,882	1,388
Chicopee Falls,	-	669,828	-	82.8	8,094	1,678
Gardner,	\$2,817	84,601	-	11.8	7,151	1,820
Ipswich,	8,797	532,112	-	33.5	15,493	1,312
Lee,	-	89,017	-	41.6	2,139	507
Leominster,	6,821	245,070	16,526	29.3	8,355	1,665
Lexington,	6,849	365,681	-	38.4	6,570	1,530
Middleborough,	-	-	-	47.0	-	-
Southbridge,	-	609,670	18,575	93.5	6,523	1,173
Stoughton,	8,000	125,788	-	19.0	6,620	2,639
Williamstown,	-	-	-	-	11,535	2,884

The following table shows the number of tons of coal carbonized in 1889-90 and 1890-91, the kind and quantities of enricher used by the various coal-gas companies, and the percentage of cost of coal received from residuals:—

NAME OF COMPANY.	Number of Tons of Coal carbonized, Year ending June 30, 1891.	Number of Tons of Coal carbonized, Year ending June 30, 1890.	ENRICHERS USED.	Cannel. Tons.	Naphtha. Gallons.	Residuum. Barrels.	Oil. Gallons.	Percentage of cost of Coal received from Residual Products.
Adams,	665	678	Cannel, Oil,	125	-	-	1,021	85.51
Arlington,	726	661	Lima oil,	-	-	-	-	18.88
Athol,	276	278	Lima oil,	-	-	-	600	30.13
Attieborough,	870	815	Residuum,	-	-	57	-	30.72
Beverly,	806	898	Cannel, naphtha,	111	1,087,028	-	-	36.09
Boston,	67,873	116,565	Residuum,	-	-	60	-	41.74
Brookton,	1,998	1,600	Cannel,	349	-	-	-	32.30
Brookline,	5,986	5,645	Oil,	-	-	-	64,425	46.80
Cambridge,	11,709	10,809	Naphtha,	-	-	-	8,624	50.84
Charlestown,	7,201	7,561	Gas oil,	-	-	-	5,500	14.43
Chelsea,	3,833	3,634	Lima oil,	-	600	-	-	36.46
Chilcopee,	997	1,024	Naphtha,	-	-	-	-	12.14
Citizens' (Quincy),	862	661	Oil,	-	-	-	4,937	31.68
Citizens' (Wakefield),	940	630	Residuum,	-	-	-	-	21.42
Clinton,	922	910	Cannel, residuum,	23	-	60	-	25.92
Danvers,	258	217	Oil,	-	-	-	-	-
Dorchester,	725	745	Cannel, residuum,	-	-	-	-	-
Dorchester,	196	196	Lima oil,	-	-	-	10,014	40.94
East Boston,	4,243	3,850	Cannel, naphtha,	46	2,700	-	-	16.74
Easthampton,	388	421	Cannel, gas oil,	32	-	-	2,257	42.62
Fitchburg,	1,565	1,400	Gas oil,	-	-	-	6,665	46.07
Gloucester,	1,379	1,232	Residuum,	-	-	35	-	16.73
Greenfield,	368	322	Cannel,	192	-	-	-	62.10
Haverhill,	5,663	5,620	Cannel, crude oil,	5	-	-	23,464	30.32
Holyoke,	4,547	4,463	Cannel, crude oil,	150	-	-	-	36.22
Jamaica Plain,	3,498	3,550	Cannel, crude oil,	18	-	-	47,356	63.47
Lawrence,	5,418	35,892	Naphtha, crude oil,	-	-	-	55,182	57.01
Lowell,	20,883	20,904	Lima oil,	-	36,009	-	-	61.70
Lynn,	5,830	5,916		-	-	-	49,247	

Malden,	3,228	2,788								44.74
Manufacturers, (Fall River),	1,109	1,116					3			34.57
Marblehead,	653	419					10			18.77
Marlborough,	670	321					12		4	28.32
Milford,	971	950					70			40.39
Nantucket,	225	269								13.61
Natick,	304	331								26.42
New Bedford,	4,005	3,901								9,110
Newburyport,	1,155	1,157					17			31.87
Newton,	4,977	4,584								22,270
North Adams,	1,887	2,051					147			21,280
Northampton,	1,064	1,004					104			34.84
North Attleborough,	1,295	1,264					20			24.31
Norwood,	198	268								930
Pittsfield,	1,484	1,651					56			13.61
Plymouth,	443	414								17.46
Roxbury,	—	9,675								2,650
Salem,	3,602	3,333					295			2,791
South Boston,	7,770	7,335								30.74
Spencer,	760	744							34	41.14
Springfield,	7,629	7,130					16			464,813
Taunton,	3,801	3,564								47,335
Waltham,	2,654	2,448								42.77
Ware,	444	477					20			28.23
Webster,	211	190								1,040
Westfield,	708	620								2,502
Woburn,	785	828					14			33.78
Worcester,	7,451	9,121					23			26.87
										1,250
										453,938

1 Used in water gas only. 2 Made no gas. 3 Not including coal for water gas. 4 Not including quantity used for water gas.

The following table shows the number of tons of coal carbonized in 1889-90 and 1890-91, the kind and quantities of enricher used by the various coal-gas companies, and the percentage of cost of coal received from residuals:—

NAME OF COMPANY.	Number of Tons of Coal carbonized, Year ending June 30, 1891.	Number of Tons of Coal carbonized, Year ending June 30, 1890.	ENRICHERS USED.	Cannel Tons.	Naphtha Gallons.	Residuum Barrels.	Oil Gallons.	Percentage of cost of Coal received from Residual Products.
Adams,	605	678	Cannel,	125	-	-	-	85.51
Arlington,	726	661	Oil,	-	-	-	1,021	18.88
Athol,	276	278	Lima oil,	-	-	-	-	-
Attieborough,	879	815	Lima oil,	-	-	-	600	30.13
Beverly,	806	698	Residuum,	-	-	57	-	30.72
Boston,	67,873	110,665	Cannel, naphtha,	111	1,067,028	-	-	36.09
Brookton,	1,998	1,600	Residuum,	-	-	60	-	41.74
Brookline,	5,986	6,645	Cannel,	349	-	-	-	32.30
Cambridge,	11,709	10,909	Oil,	-	-	-	-	46.80
Charlestown,	7,201	7,561	Naphtha,	-	-	-	-	50.84
Chelsea,	3,833	3,634	Gas oil,	-	-	-	-	41.24
Chicopee,	997	1,024	Lima oil,	-	-	-	-	14.43
Citizens' (Quincy),	862	861	Naphtha,	-	600	-	-	86.46
Citizens' (Wakefield),	940	630	Oil,	-	-	-	-	12.14
Clinton,	922	910	Residuum,	-	-	-	-	31.08
Danvers,	258	217	Cannel, residuum,	23	-	9	-	21.42
De-dham,	725	745	Cannel, residuum,	-	-	60	-	25.92
Dorchester,	-	196	Oil,	-	-	-	-	-
East Boston,	4,243	3,850	Lima oil,	-	-	-	10,014	40.94
Easthampton,	388	421	Cannel, naphtha,	46	2,700	-	-	16.74
Fitchburg,	1,565	1,400	Cannel, gas oil,	32	-	-	2,257	42.62
Gloucester,	1,379	1,232	Gas oil,	-	-	-	6,695	46.07
Greenfield,	368	322	Residuum,	-	-	35	-	16.72
Haverhill,	5,653	5,620	Cannel,	192	-	-	-	62.10
Holyoke,	4,547	4,463	Cannel, crude oil,	5	-	-	23,464	39.32
Jamaica Plain,	3,498	3,559	Cannel,	150	-	-	-	36.22
Lawrence,	5,418	5,892	Cannel, crude oil,	18	-	-	47,356	53.47
Lowell,	20,893	20,904	Naphtha, crude oil,	-	36,009	-	-	55.182
Lynn,	5,839	5,916	Lima oil,	-	-	-	-	61.70

Malden, Manufacturers, (Fall River),	3,228	2,788		3	4,200		2,480	44.74
Marblehead,	1,169	1,116		126				34.05
Marblehead,	653	415		10				18.77
Marlborough,	670	821		13		4	1,074	26.32
Marlborough,	671	960		70				40.30
Mattak,	225	299						13.81
Mattak,	384	331					1,800	20.42
New Bedford,	4,005	3,901					9,110	41.86
Newburyport,	1,155	1,157		17			22,270	31.87
Newton,	4,977	4,584					31,290	44.46
North Adams,	1,887	2,051		147				34.84
Northampton,	1,084	1,004		104			5,454	24.31
North Attleborough,	1,295	1,264		20			930	34.09
Norwood,	198	268						
Pittsfield,	1,484	1,651		56			2,050	13.61
Plymouth,	443	414						17.46
Roxbury,	443	9,675						
Roxbury,	3,602	3,533		295			2,791	30.74
Roxbury,	7,770	7,335				34		41.14
South Boston,	760	744			1,050		464,813	1.05
Spencer,	7,529	7,130		16			47,535	43.77
Springfield,	8,901	3,564					4,203	28.23
Taunton,	2,654	2,448					1,040	51.07
Ware,	444	477		20			2,502	31.11
Webster,	211	109						33.78
Westfield,	708	620		14			3,540	26.87
Woburn,	785	828		26			1,250	37.35
Worcester,	7,451	9,121					453,938	50.46

1 Used in water gas only. 2 Made no gas. 3 Not including coal for water gas. 4 Not including quantity used for water gas.

The following tables show the materials and quantity of each used in the manufacture of water and oil gas, also the process used, and the quantity of water gas made:—

Water Gas.

NAME OF COMPANY.	Process used.	Materials used in Generator.	Quantity used. Tons.	Enricher used.	Quantity used. Gallons.	Gas made. Feet.
Amesbury, .	Lowe-Granger,	Anthracite, .	¹ 210	Naphtha, .	7,940	5,064,900
Bay State, Boston,	Flannery,	Anthracite, .	² 14,527	Petroleum, .	16,441	
Charlestown,	Granger, .	Coke, .	³ -	Petroleum, .	113,375	625,929,000
Cottage City,	Loomis, .	Anthracite, .	⁴ 192	Naphtha, .	2,788,639	
Fall River, .	Lowe, .	Anthracite, .	⁵ 829	Naphtha, .	60,531	11,244,000
Framingham,	Loomis, .	Cumberland coal, .	⁶ 67	Petroleum, .	207,986	2,686,000
Lawrence, .	Lowe, .	Anthracite, .	⁷ 318	-	-	43,492,500
Lynn, .	Granger and Lowe,	{ Coal, .	172	Petroleum, .	58,662	13,490,405
		{ Coke, .	⁸ -	Lima oil, .	47,093	10,025,500
Pittsfield, .	Lowe, .	Anthracite, .	⁹ 110	Naphtha, .	40,165	6,917,000
Spencer, .	Evans, .	Coke, .	¹⁰ -	Petroleum, .	47,559	9,021,900
Worcester, .	Granger, .	Coke, .	¹¹ -	Naphtha, .	249,170	46,886,000

¹ 28 tons of screenings, cinders and anthracite used for generating steam.

² 747 tons coke and screenings from generator used for steam.

³ 306 chaldrons coke used in generator; steam obtained from electric-light boilers.

⁴ Steam taken from electric-light boilers. Non-illuminating gas made.

⁵ For generating steam, 314 tons pea coal, 19 tons buckwheat coal, 3 tons coke, 51 tons screenings, 22 tons slack.

⁶ 24 tons Cumberland used for generating steam. Non-illuminating gas made. In operation from Jan. 13, 1891.

⁷ Steam taken from electric-light boilers.

⁸ 4,837 bushels of coke used in generator. Coke used for steam; quantity not given.

⁹ Coal and coke breeze used in generating steam. Quantity not given.

¹⁰ Made in works and not measured. 90 tons of coal used for generating steam.

¹¹ 46,763 bushels coke used in generator, and one-sixth of a bushel per M used for steam.

Oil Gas.

NAME OF COMPANY.	Materials used.	Quantity used. Gallons.	Fuel used.	Quantity used.
Amherst,	Naphtha, .	12,302	Coke,	2,821 bushels.
Chicopee Falls,	Petroleum, .	31,131	Anthracite, .	86 tons.
Gardner,	Naphtha, .	21,015	Wood,	120 cords.
Ipawich,	Petroleum, .	24,673	Cumberland coal,	88 tons.
Lee,	Petroleum, .	¹ -	Bituminous coal,	¹ -
Leominster,	Gas oil, .	18,956	Cumberland coal,	114 tons.
Lexington,	Petroleum, .	11,168	Anthracite, .	78 tons.
Middleborough, ²	Naphtha, .	6,008	{ Steam coal,	{ 25 tons.
			{ Wood,	{ 15 cords.
Southbridge,	Petroleum, .	12,603	{ Anthracite,	{ 51½ tons.
			{ Wood,	{ 2½ cords.
Stoughton,	Naphtha, .	¹ -	Bituminous coal,	¹ -
Williamstown,	{ Naphtha, .	6,750		
	{ Petroleum, .	258	{ Wood,	38½ cords.

¹ Not given.

² For six months only.

STREET MAINS.

The returns by the various companies of their street mains are still somewhat deficient in detail. During the year fifty-one companies laid about forty-nine miles of mains, varying in the several cases from less than one hundred feet to nearly eight miles.

The following table shows the lengths and sizes of the mains, as returned by the companies:—

HIGH-POWER GAS LAMPS.

The following table shows the number of Lungren or other high-power gas lamps in use June 30, 1891 : —

Adams,	67	Marblehead,	1
Athol,	6	Marlborough,	110
Attleborough,	11	Middleborough,	1
Beverly,	14	Milford,	130
Brockton,	109	Natick,	6
Cambridge,	about 110	New Bedford,	13
Chelsea,	15	Newburyport,	4
Chicopee,	2	Newton,	112
Clinton,	13	North Adams,	130
Dedham,	9	Northampton,	22
Dorchester,	6	North Attleborough,	50
East Boston,	about 161	Pittsfield,	16
Fall River,	32	Plymouth,	84
Fitchburg,	7	Salem,	6
Gloucester (Albo-carbon),	150	Spencer,	4
Greenfield,	21	Springfield,	14
Haverhill,	145	Taunton,	53
Holyoke,	4	Waltham,	20
Jamaica Plain,	4	Ware,	5
Lawrence,	216	Westfield,	about 20
Leominster,	1	Woburn,	2
Lowell,	18	Worcester,	14
Malden,	150		

The companies reporting more than fifty gas-stoves in use on June 30, 1891, are as follows : —

Chelsea,	about 50	New Bedford,	510
Citizens' (Quincy),	75	Newton,	131
Dedham,	61	North Adams,	about 75
East Boston,	about 70	Northampton,	about 120
Fall River,	286	Plymouth,	96
Fitchburg,	84	Salem,	about 150
Framingham,	104	Spencer,	382
Gloucester,	140	Springfield,	2,043
Greenfield,	55	Taunton,	138
Holyoke,	about 325	Waltham,	195
Lawrence,	428	Westfield,	about 80
Lowell,	about 1,700	Woburn,	about 50
Lynn,	about 100	Worcester,	1,160
Natick,	58		

PUBLIC LAMPS.

The number of public gas lamps supplied by the companies shows a decrease of 1,384 for this year.

The oil-gas companies show a loss of 2 for the year.

The following table shows the number of lamps supplied June 30, 1891, the net increase or decrease during the year, the average price per thousand feet received from gas used in street lamps, and also the cost per thousand feet of the care of the lamps when this is done by the companies:—

PUBLIC LAMPS—*Coal-gas.*

NAME OF COMPANY.	Number of Lamps supplied.	INCREASE OR DECREASE DURING THE YEAR.		Average Price received per M., including Expenses.	Expense of Lighting and Care of Lamps Per M.
		Increase.	Decrease.		
Amesbury,	14	—	—	\$1 94	\$9 36
Beverly,	51	—	—	2 20	—
Boston,	2,662	—	322	1 00	—
Brookline,	757	35	—	2 02	24
Cambridge,	651	—	58	1 35	—
Charlestown,	638	—	94	1 55	—
Chicopee,	4	—	—	2 00	—
Citizens' (Quincy),	69	—	—	1 38	30
Citizens' (Wakefield),	63	—	13	2 16	—
Clinton,	—	—	6	2 25	—
Cottage City,	29	9	—	2 22	—
Dorchester,	1,464	—	18	1 58	—
East Boston,	618	—	77	1 60	—
Fall River,	260	—	45	1 49	—
Fitchburg,	56	—	6	1 55	—
Gloucester,	100	—	—	1 52	—
Haverhill,	191	—	10	1 25	—
Holyoke,	49	—	27	1 30	—
Jamaica Plain,	638	—	137	1 85	—
Lowell,	968	16	—	1 10	—
Malden,	—	—	2	—	—
Manufacturers' (Fall River),	70	—	14	1 40	—
Marblehead,	80	1	—	2 40	—
Marlborough,	4	—	4	2 76	—
Milford,	42	1	—	2 00	55
Nantucket,	76	—	—	2 35	46
Natick,	37	4	—	1 13	09
New Bedford,	415	—	32	1 73	46
Newton,	816	29	—	1 63	67
North Adams,	18	—	91	1 50	75
North Attleborough,	6	6	—	2 00	—
Pittsfield,	—	—	30	1 50	34
Roxbury,	1,653	—	201	1 49	—
Salem,	77	—	10	1 60	—
South Boston,	591	—	138	1 50	—
Springfield,	56	2	—	1 50	—
Taunton,	129	6	—	1 50	—
Waltham,	166	—	9	3 07	1 50
Ware,	1	1	—	2 29	—
Worcester,	397	—	110	1 50	—
	13,926				

Oil-gas.

NAME OF COMPANY.	Number of Lamps supplied.	INCREASE OR DECREASE DURING THE YEAR.		Average Price received per M, including Expenses.	Expense of Lighting and Care of Lamps, Per M.
		Increase.	Decrease.		
Amherst,	45	-	-	\$1 55	-
Chicopee Falls,	18	-	-	-	-
Ipswich,	12	-	-	3 50	-
Lexington,	87	-	-	2 68	-
Middleborough,	18	-	2	-	-
Southbridge,	1	-	-	3 00	-
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PURITY OF GAS.

The law provides that when the gas of any company is found on three consecutive inspections to give less light than fifteen standard English candles, or to contain more than twenty grains of sulphur or ten grains of ammonia per hundred cubic feet of gas, or more than ten per cent. of carbonic oxide or any sulphuretted hydrogen, a fine of one hundred dollars shall be paid by such company to the city or town supplied by it. (Pub. Stats., chap. 61, sect. 14.)

By chapter 252 of the Acts of 1890, the provision of the Public Statutes relating to carbonic oxide was stricken out, so that it is no longer illegal to manufacture gas containing more than ten per cent. of this substance.

The following table shows the amount of impurities found on the given dates, and the whole number of inspections during the year, of the gas of the several companies therein named, as reported to this Board by the State Inspector of Gas:—

Kind of Impurities.	NAME OF COMPANY.	Amount of Impurity.	Date when found.	Total Number of Inspections during the Year.
Deficient candle power.	Charlestown,	14.0	Aug. 7.	15
Sulphur, grains per 100 cu. ft.	New Bedford,	22.5	May 22,	9
Ammonia, grains per 100 cu. ft.	Brockton,	15.9	Dec. 8,	4
	Chelsea,	17.3	June 2,	7
	Chelsea,	52.6	Nov. 27,	—
	East Boston,	12.8	June 2,	8
	East Boston,	21.3	July 3,	—
	Haverhill,	17.2	July 21,	11
	Holyoke,	23.6	July 22,	10
	Holyoke,	15.9	Nov. 19,	—
	Lowell,	10.4	Jan. 23,	39
	Nantucket,	16.4	Aug. 27,	2
	North Adams,	12.5	Dec. 23,	5
	Northampton,	16.6	Jan. 29,	4
	Northampton,	21.3	Dec. 16,	—
	Plymouth,	16.7	Mar. 13,	2
	Quincy,	11.8	Mar. 12,	3
	Quincy,	11.6	Sept. 30,	—
	South Boston,	18.9	June 20,	13
Taunton,	12.0	Mar. 4,	8	
Taunton,	43.5	April 9,	—	
Taunton,	21.7	May 22,	—	
Wakefield,	54.9	Feb. 26,	3	
Waltham,	12.2	Aug. 19,	6	
Waltham,	10.5	Dec. 21,	—	
Worcester,	13.0	July 22,	22	
Sulphuretted Hydrogen.	North Adams,	Trace.	Jan. 28,	5
	North Adams,	"	Dec. 23,	—
	Plymouth,	"	Mar. 13,	2
	Plymouth,	"	Dec. 4,	—
	Salem,	"	April 4,	8
	Salem,	"	May 7,	—
	Salem,	"	Sept. 11,	—
	Salem,	"	Oct. 15,	—
	Spencer,	"	Nov. 3,	3
Spencer,	"	Dec. 10,	—	
Wakefield,	"	Feb. 26,	3	
Wakefield,	"	Dec. 30,	—	

Of the inspections for ammonia cited above, the two at East Boston, the two at Quincy, and the three at Taunton were consecu-

tive ; as was also the case with the two for sulphuretted hydrogen at Plymouth and Spencer. At Salem, two were consecutive ; and then after two inspections, where no sulphuretted hydrogen was found, the next two were consecutive.

A comparison of the inspections made during the five years from 1887 to 1891, inclusive, shows the following results : —

	1887.	1888.	1889.	1890.	1891.
Number of inspections made,	445	458	451	443	493
Number of companies subject to inspection,	59	60	59	59	58
Number of companies showing deficiency in candle-power,	1	1	4	2	1
Highest candle-power, not including ten oil-gas companies,	23.3	21.6	22.1	25.4	27.3
Lowest candle-power, not including ten oil-gas companies,	12.5	13.3	14.2	13.8	14.0
Average candle-power, not including ten oil-gas companies,	17.74	17.60	17.59	17.79	18.13
Number of companies showing sulphuretted hydrogen,	4	1	4	9	5
Number of companies showing excess of sulphur,	4	1	1	1	1
Number of companies showing excess of ammonia,	9	13	9	15	16
Largest amount of sulphur,	25.2	23.1	22.9	24.1	22.5
Smallest amount of sulphur,	1.4	3.2	1.5	1.4	0.9
Average amount of sulphur,	8.81	9.26	7.32	10.08	9.53
Largest amount of ammonia,	43.4	76.0	32.3	37.0	54.9
Smallest amount of ammonia,	1.-	1.-	1.-	1.-	1.-
Average amount of ammonia,	3.29	3.07	2.82	3.01	3.42

The inspections of the ten oil-gas companies showed : —

	1887.	1888.	1889.	1890.	1891.
Highest candle-power,	59.7	52.4	55.0	70.5	53.6
Lowest candle-power,	22.1	21.5	20.8	21.1	20.2
Average candle-power,	30.36	33.73	34.72	39.04	33.62

ELECTRIC LIGHT.

The following table gives the names of those companies in active operation on June 30 last, together with the localities supplied and the amount of capital stock :—

NAME OF COMPANY.	LOCALITIES SUPPLIED.	CAPITAL.
Adams Electric Light and Power Co ,	Adams,	\$8,500
Amherst Gas Co.,	Amherst,	-
Andover Electric Co.,	Andover,	30,000
Athol Gas and Electric Co.,	Athol,	-
Beverly Gas Light Co.,	Beverly,	-
Blue Hill Electric Co.,	Canton,	20,000
Boston Electric Light Co.,	Boston,	1,076,000
Bridgewater Electric Co.,	Bridgewater,	15,000
Brookline Gas Light Co.,	Brookline, Boston (Brighton),	-
Cambridge Electric Light Co.,	Cambridge,	200,000
Charlestown Gas Co.,	Charlestown,	-
Chelsea Gas Light Co.,	Chelsea,	-
Chicopee Electric Co.,	Chicopee,	10,000
Citizens' Gas Light Co.,	Wakfield, Reading,	-
Clinton Gas Light Co.,	Clinton,	-
Cohasset Electric Co.,	Cohasset, Scituate,	30,000
Cottage City Gas and Electric Light Co.,	Cottage City,	-
Dedham Electric Co.,	Dedham,	60,000
Easthampton Gas Co.,	Easthampton,	-
Edison Electric Illuminating Co. of Boston,	Boston,	1,263,500
Edison Electric Illuminating Co. of Brockton,	Brockton,	92,500
Edison Electric Illuminating Co. of Fall River,	Fall River,	90,000
Edison Electric Illuminating Co. of Lawrence,	Lawrence,	65,000
Electric Light and Patent Flooring Co.,	Amesbury,	42,400
Fall River Electric Light Co.,	Fall River,	120,000
Fitchburg Gas Co.,	Fitchburg,	-
Framingham Electric Co.,	Framingham, Ashland,	80,000
Franklin Electric Light Co.,	Turner's Falls,	10,000
Gardner Electric Light Co.,	Gardner,	30,000
Gloucester Electric Co.,	Gloucester,	38,700
Great Barrington Electric Light Co.,	Great Barrington,	23,800
Greenfield Electric Light and Power Co.,	Greenfield, Deerfield,	30,000
Haverhill Electric Co.,	Haverhill,	85,000
Holyoke Water Power Co.,	Holyoke,	-
Hudson Electric Light Co.,	Hudson,	9,125
Hyde Park Electric Light Co.,	Hyde Park,	100,000
Lawrence Gas Co.,	Lawrence, No. Andover, Methuen,	-
Lee Electric Co.,	Lee,	-
Leicester Electric Co.,	Leicester,	4,000
Leominster Electric Light and Power Co.,	Leominster,	50,000
Lowell Electric Light Corporation,	Lowell, Dracont, Tyngsboro,	274,600
Lynn Gas and Electric Co.,	Lynn, Swampscott,	-
Malden Electric Co.,	Malden, Melrose, Medford, Everett,	145,100
Marlborough Electric Co.,	Marlborough,	30,000
Middleborough Gas and Electric Co.,	Middleborough,	-
Milford Electric Light and Power Co.,	Milford, Hopedale,	40,000
Millbury Electric Co.,	Millbury,	15,000
Milton Light and Power Co.,	Milton,	60,000
Nantucket Electric Light Co.,	Nantucket,	25,000
Natick Electric Co.,	Natick, Wayland,	40,000
New Bedford Gas and Edison Light Co.,	New Bedford, Fairhaven,	-
Newburyport Gas and Electric Co.,	Newburyport,	-

NAME OF COMPANY.	LOCALITIES SUPPLIED.	CAPITAL.
Newton and Watertown Gas Light Co.,	Newton, Watertown,	-
North Adams Gas Light Co.,	North Adams,	-
Northampton Electric Lighting Co.,	Northampton,	\$58,700
North Attleborough Steam and Electric Co.,	Attleborough, North Attleborough, Wrentham,	80,000
North Shore Electric Co.,	Revere, Winthrop,	125,000
Orange Electric Light Co.,	Orange,	25,000
Palmer Electric Co.,	Palmer, Monson,	30,000
Pittsfield Electric Co.,	Pittsfield,	100,000
Plymouth Electric Light Co.,	Plymouth,	40,000
Quincy Electric Light and Power Co.,	Quincy,	67,500
Salem Electric Lighting Co.,	Salem, Peabody,	140,000
Somerville Electric Light Co.,	Somerville, Arlington, Belmont,	161,400
Southbridge Gas and Electric Co.,	Southbridge,	-
South Hadley Falls Electric Light Co.,	South Hadley,	7,000
Spencer Gas Co.,	Spencer,	-
Stoughton Gas and Electric Co.,	Stoughton,	-
Suburban Light and Power Co.,	Boston,	83,000
Taunton Electric Lighting Co.,	Taunton,	40,000
Union Electric Light Co.,	Franklin,	20,000
United Electric Light Co.,	Springfield,	372,700
Uxbridge and Northbridge Electric Co.,	Uxbridge, Northbridge,	34,200
Waltham Gas Light Co.,	Waltham,	-
Walworth Light and Power Co.,	Boston,	15,000
Ware Electric Co.,	Ware,	20,000
Webster Electric Co.,	Webster, Dudley,	-
Westborough Electric Light and Power Co.,	Westborough,	25,000
Westfield Gas Light Co.,	Westfield,	-
Weymouth Light and Power Co.,	East Weymouth, Weymouth, Hingham,	50,000
Whitman Electric Co.,	Whitman,	20,000
Winchendon Electric Light and Power Co.,	Winchendon,	12,300
Woburn Electric Light Co.,	Woburn, Winchester, Stoneham,	120,000
Worcester Electric Light Co.,	Worcester,	200,000

In the case of the several gas companies doing electric lighting, the capital will be found in the table of gas companies.

The following companies have bonds and notes outstanding:—

Adams,	\$9,875 00
Blue Hill (Canton),	16,000 00
Boston,	388,078 62
Bridgewater,	12,000 00
Cambridge,	155,878 50
Chicopee,	2,300 00
Cohasset,	500 00
Dedham,	81,448 02
Edison (Boston),	713,000 00
Edison (Brockton),	111,511 07
Edison (Fall River),	23,000 00
Edison (Lawrence),	42,500 00
E. L. & Patent Flooring Co., (Amesbury),	62,600 00

Fall River,	\$2,000 00
Framingham,	54,466 39
Franklin (Turner's Falls),	400 00
Gardner,	43,900 00
Gloucester,	4,674 44
Great Barrington,	4,500 00
Greenfield,	10,000 00
Haverhill,	35,500 00
Hudson,	7,000 00
Hyde Park,	54,277 96
Leicester,	21,209 45
Leominster,	38,775 04
Lowell,	140,090 23
Malden,	136,099 17
Marlborough,	27,500 00
Middleborough,	80,000 00
Milford,	14,500 00
Millbury,	16,000 00
Natick,	84,837 00
North Adams,	45,800 00
Northampton,	22,951 82
North Attleborough,	39,353 36
North Shore (Revere),	100,269 02
Orange,	15,000 00
Palmer,	20,300 00
Pittsfield,	29,502 39
Plymouth,	30,000 00
Quincy,	33,364 79
Salem,	40,500 00
Somerville,	55,000 00
Suburban (Boston),	12,792 52
Taunton,	12,500 00
Union (Franklin),	30,000 00
United (Springfield),	103,000 00
Uxbridge and Northbridge,	19,000 00
Walworth (Boston),	10,125 00
Ware,	15,500 00
Westborough,	18,800 00
Weymouth,	75,000 00
Woburn,	156,387 69
Worcester,	75,000 00

In these amounts, the borrowed money which the gas companies have invested in electric lighting is not included, it being already given in the table relating to gas companies.

The following table shows the whole number of stockholders, the number resident in Massachusetts, and the value at par of the stock held in the State on June 30, 1891 : —

NAME OF COMPANY.	Whole Number of Stockholders.	Number resident in Massachusetts.	Value of Stock held in Massachusetts.
Adams,	7	7	\$8,500
Andover,	—	—	—
Blue Hill (Canton),	—	—	20,000
Boston,	406	137	415,300
Bridgewater,	14	14	15,000
Cambridge,	33	33	200,000
Chicopee,	6	6	10,600
Cohasset,	26	26	30,000
Dedham,	29	29	60,000
Edison (Boston),	78	69	731,600
Edison (Brocton),	25	23	67,000
Edison (Fall River),	48	42	60,200
Edison (Lawrence),	7	7	65,000
E. L. & Patent Flooring Company (Amesbury),	25	21	38,400
Fall River,	53	44	102,300
Framingham,	8	8	80,000
Franklin (Turner's Falls),	29	29	10,000
Gardner,	35	31	28,400
Gloucester,	8	8	38,700
Great Barrington,	21	9	6,800
Greenfield,	41	32	23,400
Haverhill,	42	42	85,000
Hudson,	13	13	9,125
Hyde Park,	12	12	100,000
Leicester,	13	13	4,000
Leominster,	9	9	50,000
Lowell,	358	324	223,100
Malden,	39	36	133,900
Marlborough,	10	9	29,000
Middleborough,	13	13	80,000
Milford,	21	21	40,000
Millbury,	26	26	15,000
Nantucket,	—	—	—
Natick,	7	7	40,000
Northampton,	68	68	58,700
North Attleborough,	19	19	80,000
North Shore (Revere),	12	12	125,000
Orange,	4	4	25,000
Palmer,	13	12	29,900
Pittsfield,	37	36	92,500
Plymouth,	8	8	40,000
Quincy,	85	85	67,500
Salem,	106	103	134,800
Somerville,	208	202	159,100
South Hadley Falls,	3	3	7,000
Suburban,	5	5	83,000
Taunton,	17	17	40,000
Union (Franklin),	4	4	20,000
United (Springfield),	101	93	329,700

NAME OF COMPANY.	Whole Num- ber of Stock- holders.	Number resi- dent in Mas- sachusetts.	Value of Stock held in Massachusetts.
Uxbridge and Northbridge,	48	47	\$33,800
Walworth (Boston),	8	8	15,000
Ware,	20	20	20,000
Westborough,	19	18	24,990
Weymouth,	10	10	50,000
Whitman,	9	9	20,000
Winchendon,	27	26	4,300
Woburn,	57	56	119,700
Worcester,	81	79	199,500

The following show the aggregate results of the operation of the electric light central stations in the State for the year ending June 30, 1890, and for the year ending June 30, 1891:—

	YEAR ENDING JUNE 30.	
	1890.	1891.
RECEIPTS.		
For light and power,	\$1,908,394 00	\$2,432,869 15
From other sources,	12,308 05	7,481 50
	\$1,920,702 05	\$2,440,350 65
EXPENSES.		
For manufacture,	\$752,831 18	\$1,014,212 88
distribution,	281,046 33	356,332 38
office expenses and management,	116,350 92	159,230 90
taxes,	67,620 91	82,743 77
miscellaneous,	122,965 26	122,656 20
	\$1,340,814 60	\$1,735,206 13
Leaving a balance of	\$579,887 45	\$705,144 52
Of this profit, the gas companies made in their electrical departments,	110,871 40	143,240 78
	\$469,016 05	\$561,903 74
Leaving for the electric light companies, To which should be added the income from rents, jobbing, etc., amounting to,	-	45,022 10
Making a total of	-	\$606,925 84
Against which the following charges were made:—	-	
Interest,	-	\$144,678 87
Dividends,	-	262,968 00
Depreciation,	-	41,225 21
Sundry items,	-	7,671 57
	-	\$456,543 65
Leaving a surplus to be carried forward of	-	\$150,382 19

Aggregates from the balance sheets of the electric companies only, for the year ending June 30, 1891, show the following figures:—

ASSETS:—

Construction accounts, including patent rights and franchises,	\$9,031,520 47
Cash on hand,	262,284 10
Due for light and power,	178,034 22
Other accounts due,	67,475 82
Materials, etc.,	240,933 02
Notes receivable,	84,269 09
Investments,	67,370 94
	<hr/>
	\$9,931,887 66

LIABILITIES:—

Capital,	\$5,866,300 00
Bonds,	1,923,125 00
Notes payable,	1,243,349 96
Unpaid bills,	374,818 77
Unpaid dividends,	438 07
Interest due and unpaid,	11,374 50
Other items,	37,654 81
	<hr/>
	\$9,457,061 11

Reserved and depreciation funds,	80,249 97
	<hr/>

Surplus,	\$9,537,311 08
	<hr/>
	394,576 58

	<hr/>
	\$9,931,887 66

Of these companies—

Forty show an aggregate surplus of	\$126,759 95
Twelve show an aggregate deficit of	32,183 37
	<hr/>

Leaving total net surplus, as shown above,	\$394,576 58
Which, added to reserves carried as liabilities,	80,249 97
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Would show an actual surplus of	\$474,826 55
Equivalent to per cent. on capital of about	9

The following table shows the value of the plant of each company, as assessed by the local authorities :—

NAME OF COMPANY.	Assessed Valuation.	NAME OF COMPANY.	Assessed Valuation.
Adams,	\$18,000	Middleborough,	\$23,200
Andover,	13,000	Milford,	26,500
Blue Hill (Canton),	—	Millbury,	15,000
Boston,	525,550	Nantucket,	—
Bridgewater,	15,000	Natick,	—
Cambridge,	200,000	Northampton,	40,000
Cohasset,	2,000	North Attleborough,	47,550
Deidham,	50,000	North Shore (Revere),	70,000
Edison (Boston),	418,500	Orange,	7,500
Edison (Brockton),	46,500	Palmer,	6,600
Edison (Fall River),	53,000	Pittsfield,	100,000
Edison (Lawrence),	60,000	Plymouth,	26,850
E. L. and Patent Flooring Co. (Amesbury),	28,000	Quincy,	45,300
Fall River,	80,000	Salem,	161,600
Frammingham,	50,000	Somerville,	90,900
Franklin (Turner's Falls),	9,000	South Hadley Falls,	3,500
Gardner,	25,000	Suburban (Boston),	1,500
Gloucester,	14,000	Taunton,	20,000
Great Barrington,	3,500	Union (Franklin),	13,600
Greenfield,	27,000	United (Springfield),	268,400
Haverhill,	45,000	Uxbridge & Northbridge,	15,000
Hudson,	2,500	Walworth (Boston),	—
Hyde Park,	68,000	Ware,	20,000
Leicester,	15,750	Westborough,	9,300
Leominster,	22,700	Weymouth,	40,100
Lowell,	130,160	Whitman,	12,000
Malden,	100,000	Winchendon,	5,000
Mariborough,	13,000	Woburn,	47,040
		Worcester,	228,000

The following table shows the amount paid by each company for taxes :—

NAME OF COMPANY.	Taxes paid.	NAME OF COMPANY.	Taxes paid.
Adams,	\$154 76	Edison (Fall River),	\$981 50
Amherst,	162 56	Edison (Lawrence),	951 28
Andover,	293 65	E. L. and Patent Flooring Co. (Amesbury),	627 96
Athol,	125 00	Fall River,	1,763 68
Beverly,	298 02	Fitchburg,	629 12
Blue Hill (Canton),	823 31	Frammingham,	793 88
Boston,	16,227 84	Franklin (Turner's Falls),	164 53
Bridgewater,	157 82	Gardner,	554 36
Brookline,	1,255 66	Gloucester,	327 27
Cambridge,	2,874 41	Great Barrington,	176 37
Charlestown,	1,612 47	Greenfield,	396 73
Chelsea,	900 00	Haverhill,	1,384 90
Chicopee,	130 57	Holvoke,	420 49
Citizens' (Wakefield),	175 00	Hudson,	55 96
Clinton,	162 11	Hyde Park,	1,044 76
Cottage City,	96 96	Lawrence,	1,474 57
Deidham,	518 20	Lee,	208 21
Edison (Boston),	7,090 16	Leicester,	148 32
Edison (Brockton),	798 03		

NAME OF COMPANY.	Taxes paid.	NAME OF COMPANY.	Taxes paid.
Leominster,	\$514 05	Salem,	\$2,855 38
Lowell,	2,594 97	Somerville,	1,775 08
Lynn,	2,361 86	Southbridge,	436 05
Malden,	1,217 04	South Hadley Falls,	144 72
Marlborough,	364 36	Spencer,	159 22
Milford,	538 03	Stoughton,	59 50
Millbury,	225 00	Suburban,	662 18
Nantucket,	-	Taunton,	528 01
Natick,	669 06	Union (Franklin),	145 63
New Bedford,	5,000 96	United (Springfield),	3,392 81
Newburyport,	873 19	Uxbridge and Northbridge,	316 92
Newton,	700 00	Waltham,	911 53
North Adams,	142 65	Walworth (Boston),	16 69
Northampton,	633 28	Webster,	273 07
North Attleborough,	872 84	Westborough,	150 45
North Shore (Revere),	565 89	Westfield,	253 28
Orange,	351 11	Weymouth,	666 64
Palmer,	360 00	Whitman,	275 04
Pittsfield,	570 00	Whinchendon,	160 27
Plymouth,	366 98	Woburn,	1,883 39
Quincy,	715 43	Worcester,	3,210 77

DIVIDENDS.

The dividends declared by the several companies during the year are shown in the following table:—

NAME OF COMPANY.	Rate Per Cent.	Amount of Dividends.
Adams,	-	*-
Andover,	-	*-
Blue Hill (Canton),	-	*-
Boston,	6	\$62,280 00
Bridgewater,	-	*-
Cambridge,	6	12,000 00
Chicopee,	-	*-
Cohasset,	-	*-
Dedham,	3	1,800 00
Edison (Boston),	5½	63,600 00
Edison (Brookton),	6	5,100 00
Edison (Fall River),	7	5,980 00
Edison (Lawrence),	-	*-
E. L. and Patent Flooring Co. (Amesbury),	3	1,143 00
Fall River,	6	5,850 00
Framingham,	-	*-
Franklin,	4	400 00
Gardner,	-	*-
Gloucester,	-	*-
Great Barrington,	-	*-
Greenfield,	-	*-
Haverhill,	8	6,800 00
Hudson,	-	*-

* No dividend declared.

NAME OF COMPANY.	Rate Per Cent.	Amount of Dividends.
Hyde Park,	1½	\$1,500 00
Leicester,	-	* -
Leominster,	-	* -
Lowell,	8	16,872 00
Malden,	8	10,690 00
Marlborough,	3	900 00
Milford,	2	800 00
Millbury,	-	* -
Nantucket,	-	-
Natick,	-	* -
Northampton,	5	2,935 00
North Attleborough,	10	6,160 00
North Shore (Revere),	-	* -
Orange,	-	* -
Palmer,	-	* -
Pittsfield,	-	* -
Plymouth,	-	* -
Quincy,	5	2,500 00
Salem,	6	8,400 00
Somerville,	6	8,208 00
South Hadley Falls,	-	* -
Suburban,	-	* -
Taunton,	7	2,800 00
Union (Franklin),	-	* -
United (Springfield),	6	18,000 00
Uxbridge and Northbridge,	-	* -
Walworth (Boston),	-	* -
Ware,	-	* -
Westborough,	1	250 00
Weymouth,	-	* -
Whitman,	-	* -
Winchendon,	-	* -
Woburn,	3	1,800 00
Worcester,	8	16,000 00
		<u>\$262,968 00</u>

* No dividend declared.

The following table shows the system used, the maximum dynamo capacity and nominal candle-power of the lamps of each company, June 30, 1891:—

NAME OF COMPANY.	System used.	Maximum Dynamo Capacity.	Nominal Candle- Power.
Adams,	Thomson-Houston,	{ 45	1,200
		500	16
Amherst,	Westinghouse,	750	16
Andover,	Thomson-Houston,	{ 50	1,200
		1,300	16
Athol,	Thomson-Houston,	25	2,000
Beverly,	Thomson-Houston,	{ 35	2,000
		650	16
Blue Hill (Canton),	{ Waterhouse,	55	1,700
	{ Westinghouse,	750	16
	{ Thomson-Houston,	1,410	2,000
	{ Brush,	1,455	2,000
Boston,	{ American,	50	2,000
	{ Thomson-Houston,	5,550	16
	{ Weston,	1,540	16
	{ Sun,	900	16
Bridgewater,	{ Waterhouse,	35	2,000
	{ Westinghouse,	750	16
	{ American,	50	2,000
Brookline,	{ Thomson-Houston,	250	2,000
	{ Thomson-Houston,	1,000	16
	{ Westinghouse,	900	16
Cambridge, ¹	Thomson-Houston,	{ 150	2,000
		180	1,200
		3,900	16
Charlestown,	Brush,	300	2,000
Chelsea,	Thomson-Houston,	{ 250	1,200
		1,950	16
Chicopee,	Thomson-Houston,	50	1,200
Citizens' (Wakefield),	Thomson-Houston,	{ 45	1,200
		650	16
Clinton,	{ Schuyler,	90	1,200
	{ Thomson-Houston,	1,800	16
Cohasset,	Thomson-Houston,	650	16
Cottage City,	Ball,	60	1,600
Dedham,	Thomson-Houston,	{ 60	1,200
		1,300	16
Easthampton,	Waterhouse,	40	1,800
Edison (Boston),	Edison,	51,200	16
	{ Thomson-Houston,	110	2,000
Edison (Brockton), ²	{ Edison,	50	2,000
	{ Edison Municipal,	836	15
	{ Edison,	4,500	16
Edison (Fall River),	Edison,	4,640	16
	{ American,	35	2,000
Edison (Lawrence),	{ Edison,	5,600	16
	{ Edison Municipal,	800	20

¹ Motor generators 720 H. P.² Motor generators 80 H. P.

NAME OF COMPANY.	System used.	Maximum Dynamo Capacity.	Nominal Candle- Power.
E. L. and Patent Flooring Co. (Amesbury), . . .	{ Thomson-Houston, . . .	90	1,200
		500	16
Fall River,	{ Westinghouse, . . .	500	16
		150	2,000
Fitchburg,	Thomson-Houston, . . .	226	1,200
		650	16
Framingham,	Thomson-Houston, . . .	225	1,200
		1,300	16
Franklin (Turner's Falls),	Thomson-Houston, . . .	120	1,200
		2,450	16
Gardner,	Thomson-Houston, . . .	30	2,000
		600	16
Gloucester,	Thomson-Houston, . . .	100	1,200
		1,000	16
Great Barrington, . . .	{ Schuyler,	138	1,200
		60	1,500
		500	16
Greenfield,	{ Edison,	500	16
		45	1,200.
		800	16
Haverhill,	{ Thomson-Houston, . . .	750	16
		75	2,000
		95	1,200
Holyoke,	{ Brush,	800	20
		50	2,000
		1,000	16
Hudson,	{ Schuyler,	386	2,000
		180	1,200
		1,000	16
Hyde Park,	Thomson-Houston, . . .	45	1,200
		650	16
		200	2,000
Lawrence,	Thomson-Houston, . . .	1,950	16
		300	2,000
Lee,	Thomson-Houston, . . .	1,300	16
		850	16
Leominster, ¹	Thomson-Houston, . . .	100	1,200
		1,300	16
Lowell,	Thomson-Houston, . . .	630	2,000
		3,600	20
		435	2,000
Lynn, ²	Thomson-Houston, . . .	100	1,200
		4,550	16
Malden,	Thomson-Houston, . . .	245	1,200
		3,800	16
Marlborough,	{ Schuyler,	105	2,000
		95	1,200
		1,000	16
Middleborough,	{ Edison,	35	1,200
		650	16
		35	1,800
	{ Thomson-Houston, . . .		
	{ Waterhouse,		

¹ Motor generators 50 H. P.² Motor generators 255 H. P.

NAME OF COMPANY.	System used.	Maximum Dynamo Capacity.	Nominal Candle- Power.
Milford,	Thomson-Houston,	95	1,200
		750	16
Millbury,	Thomson-Houston,	50	1,200
		650	16
Milton,	Thomson-Houston,	50	2,000
		650	16
Nantucket,	-	-	-
Natick,	Thomson-Houston,	90	1,200
		2,600	16
		265	2,000
	Thomson-Houston,	118	1,200
New Bedford, ¹	American,	110	2,000
	Edison,	7,440	16
	Westinghouse,	100	1,600
		5,800	16
		170	1,200
Newburyport,	Thomson-Houston,	800	16
		95	1,200
Newton,	Thomson-Houston,	3,000	16
		135	1,200
North Adams,	Thomson-Houston,	500	16
		140	1,200
Northampton,	Thomson-Houston,	1,950	16
North Attleborough,	Schuyler,	90	1,200
	Thomson-Houston,	310	1,200
North Shore (Revere), ²	Thomson-Houston,	200	1,200
		1,950	16
Orange,	Thomson-Houston,	50	1,200
		1,000	16
		50	1,200
Palmer,	Thomson-Houston,	650	16
		125	1,200
Pittsfield, ³	Thomson-Houston,	3,000	16
	Westinghouse,	100	1,200
Plymouth, ⁴	Thomson-Houston,	1,000	16
		130	1,200
Quincy,	Thomson-Houston,	1,000	16
	Westinghouse,	1,600	16
Salem,	Thomson-Houston,	360	2,000
		2,600	16
		350	2,000
Somerville,	Thomson-Houston,	1,000	16
	American,	50	2,000
	Electro-Dynamic Co.,	600	25
		100	1,200
Southbridge,	Thomson-Houston,	600	16
South Hadley Falls,	Thomson-Houston,	900	16
Spencer,	Ball,	70	1,200
Stoughton,	Ball,	70	800
Suburban,	Waterhouse,	70	1,800
	Westinghouse,	3,750	16

¹ Motor generators 180 H. P.² Motor generators 220 H. P.³ Motor generators 280 H. P.⁴ Motor generators 140 H. P.

NAME OF COMPANY.	System used.	Maximum Dynamo Capacity.	Nominal Candle-Power.
Taunton,	{ Arnoux Hochhausen,	{ 10	2,000
	{ Brush,	{ 225	1,200
	{ Thomson-Houston,	{ 600	16
Union (Franklin),	{ Thomson-Houston,	{ 650	16
	{ Thomson-Houston,	{ 50	1,200
United (Springfield),	{ Thomson-Houston,	{ 1,150	16
	{ Thomson-Houston,	{ 575	1,200
Uxbridge and North-bridge,	{ Westinghouse,	{ 6,650	16
	{ Westinghouse,	{ 60	2,000
Waltham,	{ Westinghouse,	{ 1,500	16
	{ Thomson-Houston,	{ 195	1,200
Walworth (Boston), ¹	{ Thomson-Houston,	{ 2,350	20
	{ American,	{ 75	1,200
Ware,	{ Thomson-Houston,	{ 900	16
	{ Thomson-Houston,	{ 50	1,200
Webster,	{ Thomson-Houston,	{ 650	16
	{ Thomson-Houston,	{ 80	1,200
Westborough,	{ Thomson-Houston,	{ 500	20
	{ Thomson-Houston,	{ 50	1,200
Westfield,	{ Thomson-Houston,	{ 950	16
	{ Schuyler,	{ 45	1,200
Weymouth,	{ Thomson-Houston,	{ 60	2,000
	{ Thomson-Houston,	{ 500	16
Whitman,	{ Thomson-Houston,	{ 200	1,200
	{ Thomson-Houston,	{ 1,300	16
Winchendon,	{ Thomson-Houston,	{ 50	1,200
	{ Thomson-Houston,	{ 500	16
Woburn,	{ Thomson-Houston,	{ 30	1,200
	{ Thomson-Houston,	{ 650	16
Worcester,	{ Thomson-Houston,	{ 185	2,000
	{ Thomson-Houston,	{ 100	1,200
	{ Thomson-Houston,	{ 1,800	16
Worcester,	{ Brush,	{ 45	1,200
	{ Edison,	{ 800	16
	{ Thomson-Houston,	{ 585	2,000
		{ 1,950	16

¹ Motor generators 30 H. P.

The following table shows the number of electric lights of various candle-power represented by the dynamo capacity, June 30, 1889–1890 and 1891 :—

	1889.	1890.	1891.
16 candle-power,	80,075	140,870	181,270
20 " "	2,800	1,700	8,530
15 " "	880	880	836
2,000 " "	6,978	8,425	8,401
1,200 " "	4,206	6,085	6,447
1,600 " "	130	60	160
1,500 " "	35	60	60
1,800 " "	40	40	200
800 " "	140	70	70

The following table shows the number of boilers, their total rated horse-power, the number of engines, and the total rated horse-power of the same, and the number of dynamos of the different companies on June 30 last; also the number of tons of coal used during the year ending on that day:—

NAME OF COMPANY.	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamos.	Coal used. Tons.
Adams,	2	150	2	225	2	845
Amherst,	1	100	1	75	1	250
Andover,	2	200	2	180	3	439
Athol,	1	120	1	65	1	¹ 95
Beverly,	2	154	2	210	2	² 225
Blue Hill (Canton),	1	180	1	130	3	230
Boston,	21	2,575	34	3,341	78	18,295
Bridgewater,	1	75	1	80	2	289
Brookline,	3	875	5	460	8	³ 318
Cambridge,	8	1,000	6	1,140	19	7,000
Charlestown,	5	625	5	300	10	⁴ 771
Chelsea,	2	250	4	344	7	⁵ 868
Chicopee,	1	100	1	65	1	⁶ —
Citizens' (Wakefield),	2	250	1	125	2	⁷ —
Clinton,	2	250	2	325	4	618
Cohasset,	1	150	1	100	1	⁸ 91
Cottage City,	1	60	1	50	2	⁹ 63
Dedham,	2	220	2	170	4	¹⁰ 392
Easthampton,	¹¹ —	—	—	—	—	—
Edison (Boston),	16	3,600	32	4,320	64	12,000
Edison (Brockton),	6	720	5	475	12	2,185
Edison (Fall River),	4	426	4	460	8	1,241
Edison (Lawrence),	4	438	6	550	11	¹² 1,762
Electric Light & Patent Flooring Co (Amesbury),	2	250	3	435	5	1,260
Fall River,	4	400	5	350	9	1,347
Fitchburg,	3	300	3	300	6	¹³ 275
Framingham,	2	250	2	250	7	¹⁴ —
Franklin,	¹⁵ —	—	—	—	2	—
Gardner,	2	160	3	200	4	716
Gloucester,	2	185	2	128	5	¹⁶ 350
Great Barrington,	1	95	2	160	5	437
Greenfield,	2	225	3	225	4	¹⁷ 800
Haverhill,	3	375	3	365	8	1,667
Holyoke, ¹⁸	—	—	—	—	20	—

¹ Nine months only.² Also 186 bushels coke.³ Also coke from gas works.⁴ Also 367 tons coke.⁵ Also 117½ tons screenings, 11 tons breeze.⁶ 6,831 bushels coke.⁷ Coke from gas works used. Works ran only a portion of the year.⁸ Also 51 tons screenings. Works in operation nine and one-half months.⁹ Works run only in summer.¹⁰ Also 165 tons screenings and sparks.¹¹ Power leased.¹² Also 214 tons screenings.¹³ Also 384 tons coke.¹⁴ Not returned.¹⁵ Water wheel, 40 H. P.¹⁶ Also 205 tons screenings.¹⁷ Also fifty cords wood.¹⁸ 2 water wheels 370 H. P.

NAME OF COMPANY.	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamos.	Coal used. Tons.
Hudson,	1	80	1	60	2	177
Hyde Park,	2	250	3	375	6	¹ 525
Lawrence,	2	300	3	300	6	² 270
Lee,	2	180	³ 1	80	2	160
Leicester,	1	80	⁴ 1	60	2	207
Leominster,	2	250	3	250	5	⁵ 481
Lowell,	7	1,050	4	1,250	16	⁶ 4,000
Lynn,	7	775	5	1,150	21	3,319
Malden,	4	500	6	525	11	2,801
Marlborough,	2	210	3	200	7	⁷ 356
Middleborough,	1	80	⁸ 2	120	3	⁸ 98
Milford,	2	170	2	120	5	700
Millbury,	2	100	2	100	2	277
Milton,	1	180	1	150	2	—
Nantucket,	—	—	—	—	—	—
Natick,	2	250	2	600	4	¹⁰ 445
New Bedford,	11	1,200	13	1,605	33	¹¹ 5,070
Newburyport,	2	200	2	180	7	625
Newton,	4	600	5	425	6	¹² 1,420
North Adams,	1	150	2	210	4	¹³ 132
Northampton,	3	290	3	305	6	¹⁴ 800
North Attleborough,	3	370	¹⁵ 4	440	9	1,871
North Shore (Revere),	4	455	4	515	8	¹⁶ 819
Orange,	2	120	2	185	3	379
Palmer,	1	125	1	100	2	337
Pittsfield,	4	410	5	590	11	760
Plymouth,	2	250	2	375	5	928
Quincy,	3	375	4	550	6	1,432
Salem,	4	500	3	860	14	3,886
Somerville,	3	550	4	470	10	1,805
Southbridge,	2	185	2	185	3	381
South Hadley Falls,	¹⁷ —	—	1	100	2	—
Spencer,	—	—	¹⁸ —	—	2	—
Stoughton,	1	60	1	50	1	—
Suburban (Boston),	2	300	2	900	5	1,350
Taunton,	4	525	3	325	8	600
Union (Franklin),	2	200	2	150	3	395
United (Springfield),	5	1,160	4	1,650	18	4,124
Uxbridge and Northbridge,	2	199	2	185	3	505
Waltham,	4	531	4	475	8	¹⁹ 381

¹ Also 221 tons sparks.

² Also 770 tons breeze. Steam used in gas works also.

³ Also water wheel, 60 H. P.

⁴ Also 2 water wheels, 60 H. P.

⁵ Also 41 tons of other fuel.

⁶ Also 500 tons of other fuel.

⁷ Also 218 tons screenings.

⁸ Also 2 water wheels, 180 H. P.

⁹ Return for six months only.

¹⁰ Also 765 tons sparks.

¹¹ Also 1,232 tons of other fuel.

¹² Also 862 chaldrons coke.

¹³ Also 23,833 bushels coke.

¹⁴ Also 100 cords of wood.

¹⁵ Also water wheel 30 H. P.

¹⁶ Also 76 tons screenings.

¹⁷ Steam bought.

¹⁸ 3 15 H. P. gas engines; used 1,203,000 feet of gas.

¹⁹ Also 41,241 bushels coke.

NAME OF COMPANY.	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamos.	Coal used. Tons.
Walworth (Boston),	6	380	2	200	4	1,566
Ware,	1	125	1	125	2	125
Webster,	2	230	2	140	3	331
Westborough,	2	160	2	150	3	-
Westfield,	2	130	2	140	4	354
Weymouth,	2	300	2	325	6	678
Whitman,	1	-	1	90	2	-
Winchendon,	1	60	1	40	2	171
Woburn,	4	500	6	575	11	2,228
Worcester,	8	1,200	2	900	19	2,607

¹ Also 122 tons screenings.

² Steam bought.

The following table shows, in feet, the total length of wire; the length of underground conduit, the length of the wires in the same; the number of poles set in streets and ways, and the length of streets with overhead wires of each company, on June 30 last:—

NAME OF COMPANY.	Total Length of Wire. Feet.	Length of Wires in Conduit. Feet.	Length of Underground Conduit. Feet.	Number of Poles set in Streets.	Length of Street with Overhead Wires. Feet.
Adams,	80,460	—	—	160	29,700
Amherst,	22,560	—	—	75	7,000
Andover,	60,736	—	—	443	20,242
Athol,	30,000	—	—	160	30,000
Beverly,	52,200	—	—	204	23,148
Blue Hill (Canton),	171,600	—	—	590	171,600
Boston,	2,042,318	—	—	951	—
Bridgewater,	101,480	—	—	238	38,530
Brookline,	461,660	—	—	1,230	237,600
Cambridge,	711,400	—	—	997	184,800
Charlestown,	209,000	—	—	305	—
Chelsea,	317,040	—	—	1,454	179,520
Chicopee,	21,120	—	—	200	21,120
Citizens' (Wakefield),	262,000	—	—	530	79,200
Clinton,	334,200	—	—	600	89,200
Cohasset,	253,440	—	—	914	103,098
Cottage City,	121,440	—	—	60	21,120
Dedham,	512,994	—	—	1,162	163,680
Easthampton,	37,000	—	—	225	28,000
Edison (Boston),	578,160	530,640	176,880	40	15,840
Edison (Brookton),	468,958	21,000	7,000	1,650	182,000
Edison (Fall River),	96,450	27,000	9,000	42	12,000
Edison (Lawrence),	507,647	72,797	7,200	1,198	213,840
E. L. and Patent Flooring Co. (Amesbury),	200,640	—	—	250	52,800
Fall River,	277,200	—	—	741	97,680
Fitchburg,	179,740	—	—	443	67,850
Framingham,	—	—	—	900	132,000
Franklin (Turner's Falls),	12,000	—	—	86	9,000
Gardner,	192,500	—	—	445	45,000
Gloucester,	97,000	—	—	135	70,000
Great Barrington,	70,343	—	—	278	40,840
Greenfield,	31,000	—	—	157	25,000
Haverhill,	206,500	—	—	500	158,400
Holyoke,	306,317	—	—	800	100,000
Hudson,	35,285	—	—	71	10,793
Hyde Park,	186,880	—	—	620	67,600
Lawrence,	205,920	—	—	406	68,640
Lee,	52,800	—	—	140	15,840
Leicester,	152,794	—	—	465	50,160
Leominster,	267,550	—	—	475	51,780
Lowell,	550,000	—	—	1,000	—
Lynn,	1,008,730	—	—	2,900	475,200

¹ Roof structures, 1,022. ² Roof structures, 20.

NAME OF COMPANY.	Total Length of Wire. Feet.	Length of Wires in Conduit. Feet.	Length of Under- ground Conduit. Feet.	Number of Poles set in Streets.	Length of Street with over- head Wires. Feet.
Malden,	1,794,500	-	-	4,000	520,000
Marlborough,	106,965	-	-	200	50,000
Middleborough,	82,200	-	-	335	-
Milford,	136,600	-	-	-	-
Millbury,	73,920	-	-	150	21,120
Milton,	422,400	-	-	550	422,400
Nantucket,	-	-	-	-	-
Natick,	242,880	-	-	500	63,360
New Bedford,	670,860	24,000	8,000	1,032	175,000
Newburyport,	211,000	-	-	400	150,000
Newton,	1,096,500	1,500	1,500	3,643	-
North Adams,	91,708	-	-	300	45,000
Northampton,	322,176	-	-	600	134,800
North Attleborough,	372,860	-	-	901	-
North Shore (Revere),	678,050	-	-	1,357	195,360
Orange,	64,231	-	-	240	26,000
Palmer,	86,980	-	-	205	38,280
Pittsfield,	288,938	1,000	500	712	98,500
Plymouth,	169,336	-	-	407	64,027
Quincy,	491,040	-	-	1,100	258,720
Salem,	424,500	-	-	730	200,000
Somerville,	1,032,200	-	-	2,500	-
Southbridge,	112,262	-	-	362	15,840
South Hadley Falls,	400,400	-	-	226	38,000
Spencer,	41,676	-	-	397	-
Stoughton,	47,520	-	-	250	47,520
Suburban (Boston),	-	-	-	-	39,600
Taunton,	158,400	-	-	300	-
Union (Franklin),	115,320	-	-	400	42,300
United (Springfield),	475,590	38,250	9,500	617	225,000
Uxbridge and Northbridge,	132,440	-	-	425	43,000
Waltham,	163,300	-	-	356	49,570
Walworth (Boston),	19,400	-	-	-	-
Ware,	51,760	-	-	209	-
Webster,	70,920	-	-	325	48,000
Westborough,	102,494	-	-	248	-
Westfield,	79,360	-	-	206	38,000
Weymouth,	743,100	-	-	1,375	-
Whitman,	116,160	-	-	720	95,040
Winchendon,	91,005	-	-	185	28,680
Woburn,	796,660	-	-	3,000	348,480
Worcester,	572,760	-	-	1,612	-

The following table shows the number of motors furnished off arc, incandescent and power circuits, the number of single and double arc lamps, and the number of plain and copper-coated carbons used during the year:—

NAME OF COMPANY.	Motors of Arc Circuits.	Motors of Incandescent Circuits.	Motors of Power Circuits.	Horse-Power of Motors.	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Plain Carbons Used.	Number of Copper-coated Carbons Used.
Adams,	-	-	-	-	-	42	-	16,800
Amherst,	-	-	-	-	-	-	-	-
Andover,	-	-	-	-	1	30	10,000	-
Athol,	-	-	-	-	24	-	-	7,000
Beverly,	-	-	-	-	30	8	-	13,000
Blue Hill (Canton),	-	-	-	-	6	44	-	8,000
Boston,	82	14	-	189	958	1,905	-	1,757,953
Bridgewater,	-	-	-	-	35	2	-	9,876
Brookline,	-	-	8	724	20	202	-	130,000
Cambridge,	-	-	41	780	26	177	-	125,000
Charlestown,	1	-	-	1	21	133	-	131,994
Chelsea,	-	-	1	-	60	156	10,000	62,000
Chiropee,	-	-	-	-	45	-	5,000	16,000
Citizens' (Wakefield),	-	-	-	-	-	29	400	400
Clinton,	2	-	-	78	52	-	20,689	-
Cohasset,	-	-	-	-	-	-	-	-
Cottage City,	-	-	-	-	52	-	5,000	-
Dedham,	-	-	-	-	-	30	11,013	-
Easthampton,	-	-	-	-	33	-	-	-
Edison (Boston),	-	659	-	2,069	-	-	-	-
Edison (Brockton),	-	27	-	125	60	-	-	48,000
Edison (Fall River),	-	-	-	130	-	-	-	-
Edison (Lawrence),	-	44	-	94	34	2	31,000	-
Electric Light and Patent Flooring Co. (Amesbury),	-	-	6	15	67	4	-	12,000
Fall River,	-	-	-	-	178	148	65,000	86,000
Fitchburg,	-	-	-	-	66	107	-	65,000
Frammingham,	-	-	-	-	6	72	-	30,000
Franklin (Turner's Falls),	-	-	-	-	22	-	-	3,500
Gardner,	-	1	-	3	13	29	-	-
Gloucester,	-	-	-	-	54	-	15,000	5,000
Great Barrington,	-	-	-	-	36	-	7,500	2,500
Greenfield,	-	4	-	11	43	4	15,000	-
Haverhill,	-	30	-	27	85	90	2,000	125,000
Holyoke,	-	-	-	-	275	160	120,000	-
Hudson,	-	-	-	-	18	4	3,000	5,000
Hyde Park,	-	-	-	-	12	2	43,159	-
Lawrence,	-	-	-	-	143	97	-	58,600
Lee,	-	-	-	-	-	-	-	-
Leicester,	-	-	-	-	-	-	-	-
Leominster,	-	-	1	15	18	63	5,500	14,280
Lowell,	57	-	-	298	330	196	-	-
Lynn,	-	-	27	241	178	250	-	234,000
Malden,	-	1	-	1	200	25	10,000	85,000
Marlborough,	-	-	-	-	50	35	35,000	-
Middleborough,	-	-	-	-	-	20	2,541	-
Milford,	-	7	-	224	80	-	16,000	-
Millbury,	-	2	-	-	29	-	-	10,000
Nantucket,	-	-	-	-	-	-	-	-
Natick,	-	-	8	47	6	56	3,000	15,000
New Bedford,	-	35	28	2104	312	145	30,273	80,869
Newburyport,	-	9	-	104	143	2	-	45,000
Newton,	-	-	-	-	-	84	-	42,000
North Adams,	-	-	-	-	44	81	60,000	-

NAME OF COMPANY.	Motors off Arc Circuits.	Motors off Incandescent Circuits.	Motors off Power Circuits.	Horse Power of Motors.	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Plain Carbons Used.	Number of Copper-coated Carbons Used.
Northampton,	-	-	-	-	112	-	25,000	-
North Attleborough,	15	-	-	36½	117	1	37,000	16,000
North Shore,	-	-	9	125	101	40	1,000	23,951
Orange,	-	-	-	-	30	-	11,455	-
Palmer,	-	-	-	-	4	32	1,200	7,684
Pittsfield,	-	-	13	330	71	40	16,944	-
Plymouth,	-	-	9	132	31	3	8,039	1,658
Quincy,	6	-	-	-	-	89	35,000	-
Salem,	-	-	18	78	112	192	-	180,000
Somerville,	10	-	-	19½	6	250	3,000	120,000
Southbridge,	-	-	-	-	91	7	18,000	-
South Hadley Falls,	-	-	-	-	-	-	-	-
Spencer,	-	-	-	-	70	-	22,000	-
Stoughton,	-	-	-	-	69	-	-	-
Suburban (Boston),	-	-	-	-	-	-	-	-
Taunton,	-	-	-	-	150	65	-	43,000
Union (Franklin),	-	-	-	-	42	-	6,901	-
United (Springfield),	-	-	26	79½	176	386	25,090	265,010
Uxbridge and North- bridge,	-	-	-	-	50	-	4,360	-
Waltham,	-	7	-	34½	111	16	11,125	18,200
Walworth (Boston),	-	11	-	45½	12	36	43,000	-
Ware,	-	-	-	-	44	-	-	6,000
Webster,	-	-	-	-	4	68	20,000	7,000
Westborough,	-	-	-	-	31	-	1,000	9,000
Westfield,	-	-	-	-	110	10	22,300	16,900
Weymouth,	-	-	-	-	-	32	4,760	6,700
Whitman,	-	-	-	-	42	-	7,108	-
Winchendon,	-	-	-	-	19	-	4,728	1,000
Woburn,	-	-	-	-	37	83	43,920	12,876
Worcester,	-	-	-	-	250	331	-	379,625

NAME OF COMPANY.	Number of Commercial Arc Lights.	Nominal Candle-Power.	Number of Consumers for Commercial Arc Lights only.	Number of Commercial Incandescent Lights.	Nominal Candle-Power.	Number of Consumers for Commercial Incandescent Lights only.	Number of Commercial Incandescent Lights off Arc Circuits.	Nominal Candle-Power.	Number of Consumers for Commercial Incandescent Lights off Arc Circuits only.	Number of Consumers for both Arc and Incandescent Lights.
Edison (Fall River),	36	2,000	3	7,000	16	430	-	16	430	26
Edison (Lawrence),	19	1,200	2	6,396	16	307	-	16	307	5
E. L. & Patent Flooring Co. (Amesbury),	178	1,200	35	600	16	116	-	16	116	-
Fall River,	18	2,000	16	150	16	14	-	16	14	-
Fitchburg,	72	1,200	16	412	16	74	-	16	74	6
Framingham,	23	1,200	2	23	32	65	15	65	65	2
Franklin (Turner's Falls),	35	1,200	3	-	-	23	28	25	25	-
Gardner,	32	1,200	3	283	16	108	17	20	20	9
Gloucester,	-	1,200	-	800	16	106	48	65	65	10
Great Barrington,	4	1,500	3	900	16	72	31	32	32	3
Greenfield,	10	1,200	3	1,125	16	100	6	60	60	6
Haverhill,	74	1,200	-	850	16	-	1	65	65	-
Holyoke,	234	2,000	83	660	20	-	-	-	-	9
Hudson,	10	1,200	3	745	16	61	-	65	65	6
Hyde Park,	42	2,000	7	416	16	149	23	-	-	12
Lawrence,	145	2,000	64	2,351	16	-	-	-	-	-
Lee,	-	-	-	700	16	95	-	-	-	-
Leicester,	27	1,200	8	597	16	117	1	-	-	6
Leominster,	317	2,000	59	1,904	16	160	-	32	32	34
Lowell,	178	2,000	75	2,389	20	115	37	65	65	17
Lynn,	2	1,200	-	1,724	16	-	2	32	32	-

Melton	27	1,200	5	3,550	16	185	2	25	2	11
Middleborough	55	1,200	15	618	16	70	12	25	2	11
Milford	22	1,200	6	322	16	61	3	65	—	3
Milbury	5	1,200	1	700	16	85	2	25	—	—
Milton	—	1,200	—	600	16	68	—	—	—	—
Nantucket	—	1,200	—	400	16	32	—	—	—	—
Natick	9	1,200	—	1,400	16	98	6	32	—	7
New Bedford	194	2,000	26	14,396	16	801	—	—	—	44
	100	1,600	—	—	16	—	—	—	—	—
	26	1,200	8	400	20	65	58	65	—	12
Newburyport	—	—	—	43	32	65	4	32	17	—
	—	—	—	1	60	—	—	—	—	—
Newton	—	—	—	1,700	16	165	7	65	—	4
North Adams	45	1,200	13	620	16	93	—	—	—	—
Northampton	19	1,200	8	1,700	16	105	—	—	—	7
	—	—	—	—	—	—	—	—	—	—
North Attleborough	69	1,200	8	—	—	—	—	—	81	—
	—	—	—	—	—	—	—	—	—	—
	94	1,200	3	1,926	16	164	—	—	—	—
North Shore (Revere)	—	—	—	—	—	—	—	—	—	—
Orange	—	—	—	830	16	87	—	—	—	8
Palmer	6	1,200	—	704	16	73	—	—	—	—
Pittsfield	50	1,200	23	2,995	16	302	—	—	—	2
Plymouth	—	1,200	—	919	16	66	4	32	3	14
Quincy	16	1,200	—	180	32	180	—	—	—	7
Salem	105	2,000	17	3,200	16	178	—	—	—	—
	41	2,000	—	—	16	208	—	—	—	16
Somerville	—	—	—	—	—	—	—	—	—	—
Southbridge	47	1,200	16	478	16	63	—	—	—	157
South Hadley Falls	—	—	—	400	16	25	—	—	—	—
Spencer	2	1,200	2	—	—	—	—	—	—	4
Stoughton	2	800	2	—	—	—	—	—	—	—

NAME OF COMPANY.	Number of Commercial Arc Lights.	Nominal Candle-Power.	Number of Consumers for Commercial Arc Lights only.	Number of Commercial Incandescent Lights.	Nominal Candle-Power.	Number of Consumers for Commercial Incandescent Lights only.	Number of Commercial Incandescent Lights off Arc Circuits.	Nominal Candle-Power.	Number of Consumers for Commercial Incandescent Lights off Arc Circuits only.	Number of Consumers for both Arc and Incandescent Lights.
Suburban (Boston),	70	1,800	47	3,000	16	268	-	-	-	3
Taunton,	75	1,200	34	750	16	69	-	-	-	1
Union (Franklin),	7	1,200	1	956	16	80	-	-	-	23
United (Springfield),	176	1,200	13	3,374	16	190	12	125	-	-
Uxbridge and Northbridge,	-	-	-	1,626	16	90	1	65	-	-
Waltham,	68	1,200	14	860	20	128	43	65	4	19
Walworth (Boston),	45	1,200	14	862	16	44	4	75	2	9
Ware,	3	1,200	2	605	16	55	3	65	-	2
Webster,	20	1,200	10	325	20	70	-	-	-	-
Westborough,	-	-	2	799	16	86	-	-	-	-
Westfield,	10	1,200	3	350	16	65	8	25	4	-
Weymouth,	-	-	-	2,323	16	145	-	-	-	-
Whitman,	13	1,200	2	863	16	88	-	-	1	2
Winchendon,	9	1,200	3	478	16	30	-	-	-	2
Woburn,	35	2,000	4	2,631	16	220	-	-	-	21
Worcester,	271	2,000	93	1,735	16	61	-	-	3	-

The following table shows the number of public lamps, their candle-power, the number of hours burnt per night, the number of nights per month, and the price paid:—

NAME OF COMPANY.		Number of Public Lamps.	Nominal Candle-power.	Number of hours per night.	Number of nights per month.	PRICE PAID.
Adams,	40	1,200	Dark to midnight, .	Every dark night, .	\$75 per year. Furnished free for privilege of occupying streets.	
Amherst,	6	32	—	Every night,		
Andover,	{	{	31	Until 12.30 A. M., .	Every dark night, .	{ 26½ cents per night.
			57	Until 12.30 A. M., .			{ 5½ cents per night for 25 lights; 32 furnished free.
Athol,	{	{	23	Until midnight, .	Moon schedule,	\$75 per year.
			19	"			{ $15 per year.
Beverly,	{	{	2,000	Sunset to midnight, .	Every night,	50 cents per night.
			1,700	6 hours, . . . . .			{ 19 cents per night.
Blue Hill (Canton),	{	{	55	6 hours,	26 nights,	5 cents per night.
			58	6 hours, . . . . .			{ 40 cents per night.
Boston,	{	{	1,153	All night,	Every night,	Average 10 cents each.
			318	"		
Bridgewater,	{	{	40	"	" " " " " " " "	\$70 per year.
			4	"			{ 40 cents per night.
Brookline,	{	{	85	Average 6 hours,	Average 25 nights,	\$180 per year.
			203	All night, . . . . .			{ $115 per year.
Cambridge,	{	{	4	—	Every night,	\$30 per year.
			134	All night, . . . . .			{ 40 cents per night.
Charlestown,	{	{	2,000	"	Every night,	\$14 per year.
			40	"		
Chelsea,	{	{	2,000	All night,	25 nights,	30 cents per night.
			154	All night,		
Chelsea,	{	{	206	Until 12.30 A. M., .	" " " " " " " "	\$14 per year.
			25	"		

NAME OF COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Number of hours per night.	Number of nights per month.	PRICE PAID.
Chicopee,	45	1,200	Dark to 1 A.M.,	Moon schedule,	\$80 per year.
Citizens' (Wakefield),	29	1,200	-	-	Lights not run now. Run 3½ months free.
Clinton,	10	25	-	-	{ 25 cents per night.
Cohasset,	89	1,200	Dark to midnight,	Moon schedule,	{ 5½ cents per night.
	135	25	Dark to 1 A.M.,	Moon schedule,	{ 6½ cents per night.
	180	30	Dark to 1 A.M.,	Every night during the season of 90 days,	47 cents per night.
Cottage City,	17	1,600	5 hours,	Every dark hour,	{ Ten-year contract, 19 arcs and 314 incandescents for \$5,000 per year. Additional lights, arc \$70, incandescent \$16 each, per year.
Dedham,	20	1,200	Dark to 12 30 A.M.,	Every dark hour,	{ \$62.50 per year
	348	26	5½ hours,	25 nights,	47.9 cents per night.
Easthampton,	38	1,800	6½ hours,	Every night,	\$14.75 per year.
Edison (Brockton),	25	2,000	6½ hours,	24 nights,	\$1.50 per month.
	450	15	Dark to midnight,	Every night,	\$3.04 per month.
Edison (Lawrence),	501	20	All night,	Every night,	
E. L. & Patent Flooring Co. (Amesbury),	145	20	Every dark hour until midnight,	Every dark night,	\$75 per year.
Fall River,	50	1,200	All night,	Every night,	47 cents per night.
Fitchburg,	130	2,000	6 hours,	Every night,	24½ cents per night.
	100	1,200	Average 7 hours,	Average 25 nights,	25 cents per night.
Framingham,	56	1,200	Average 7 hours,	Average 25 nights,	5 cents per night.
	134	25			

Franklin (Turners' Falls),	22		Sunset to 12.30 A.M.,	Every night,	\$85.70 per year.
Gardner,	42	2,000	Dark to midnight,	Average 24 nights,	\$75 per year.
	26	25	Dark to midnight,	Average 24 nights,	\$15 per year.
Gloucester,	21	1,200	Average 5 hours,	20 nights,	\$80 per year.
	40	25	Average 5 hours,	20 nights,	\$17.50 per year.
Great Barrington,	25	1,500	6 hours,	25 nights,	25 cents per night.
	19	50	6 hours,	25 nights,	6½ cents per night.
Greenfield,	37	1,200	Dark to midnight,	Moon schedule,	\$74.03 per year.
	3	32	Dark to midnight,	Moon schedule,	\$25 per year.
	7	1,200	All night,	27 nights,	45 cents per night.
Haverhill,	82	2,000	"	27 nights,	33½ cents per night.
Holyoke,	159	1,200	"	Every night,	25 cents per night.
Hudson,	13	1,200	Dark to midnight,	Every night,	25 cents per night.
Hyde Park,	105	2,000	Dark to midnight,	Every dark hour,	Seven-year contract, 105 arcs for \$7,000 per year. Addi- tional lights: \$70, arcs; \$16, incandescents.
Lawrence,	86	2,000	6 hours,	Every night,	27½ cents per night.
Lee,	54	16	Until midnight,	26 nights,	\$20 per year.
Leicester,	120	26	Dark to midnight,	Every dark night,	\$20 per year.
	54	1,200	Dark to 12.30 A.M.,	Moon schedule,	\$78 per year.
Leominster,	47	25	Dark to 12.30 A.M.,	Moon schedule,	\$16 per year.
Lowell,	209	2,000	All night,	Every night,	40 cents per night up to 200, and 37½ cents for additional lights.
Lynn,	80	1,200	Until 2 A.M.,	20 nights,	80 cents per night.
	165	2,000	All night,	Every night,	46 cents per night.
	451	25	All night,	20 nights,	\$20 per year.
Malden,	181	1,200	Average 6 hours,	Every night and moon schedule,	27½ cents per night.
	1,150	25			6 cents per night.

NAME OF COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Number of hours per night.	Number of nights per month.	PRICE PAID.
Marlborough,	42	2,000	Dark to 1 A.M.,	Every night,	\$125 per year.
	44	25	Dark to 1 A.M.,	Every night,	\$25 per year.
Middleborough,	30	1,200	All night,	Every dark night,	18 cents per night.
	51	25	All night,	Every dark night,	3½ cents per night.
Milford,	37	1,200	Dark to midnight,	Every night,	27 cents per night.
Millbury,	24	1,200	Dark to midnight,	23 nights,	\$80 per year.
Milton,	208	25	Every dark hour,	Every dark night,	\$20 per year.
Nantucket,					
Natick,	53	1,200	Average 6 hours,	Average 25 nights,	25 cents per night.
	26	25	Average 6 hours,	Average 25 nights,	5½ cents per night for first
New Bedford,	87	2,000	All night,	25 nights,	40. Additional at 4 cents.
	90	20	All night,	25 nights,	7 cents per night.
Newburyport,	114	1,200	Average 6 hours,	Every dark night,	\$6.25 per month.
	85	1,200	All night,	About 24 nights,	\$100 per year.
Newton,	758	25	Dark to 12 30 A.M.,	About 24 nights,	\$13.50 per year.
North Adams,	80	1,200	All night,	Every night,	30 cents per night.
Northampton,	89	1,200	Dark to midnight,	25 nights,	\$75 per year.
North Attleborough,	118	1,200	Dark to 12.30 A.M.,	Moon schedule,	\$80 per year.
	47	1,200	" " " "	" "	\$80 per year.
North Shore (Revere),	258	25	" " " "	" "	\$17 per year.
Orange,	30	1,200	Average 5 hours,	Average 26 nights,	\$75 per year.
	30	1,200	Dark to midnight,	Moon schedule,	\$75 per year.
Palmer,	10	26	Dark to midnight,	Moon schedule,	\$17 per year.
			Some all night,	Some every night,	33½ cents per night.
Pittsfield,	45	1,200	Some until 12.30 A.M.,	Some every night,	22 cents per night.
			Some all night,	Some every night,	9 cents per night.
	200	25	Some until 12.30 A.M.,	Some 25 nights,	5½ cents per night.

Plymouth, . . .	18		Dark to midnight, . . .	25 nights,	26½ cents per night.
Quincy, . . .	131		Dark to midnight, . . .	25 nights,	\$14 per year.
Salem, . . .	89		7 hours, . . .	27 nights,	\$75 per year.
	89		7 hours, . . .	27 nights,	\$20.50 per year.
	194		All night, . . .	Every night,	45 cents per night.
	155	{ Somerville, . . .	Sunset to 1 A.M., . . .	Every night,	{ Three-year contract, \$20,000
	348		" " " " " . . .	22 nights,	per year for 140 arcs and
	28½	{ Somerville, { Arlington, . . .	" " " " " . . .	20 nights,	275 Incandescents. Addi-
	213		" " " " " . . .	20 nights,	tional lights at 30 cents and
	11½	{ Belmont, . . .	" " " " " . . .	20 nights,	6½ cents per night.
	118		" " " " " . . .	20 nights,	\$5.20 per month. Additional
	51		Dark to midnight, . . .	28 nights,	lights at \$8 and \$1.33 per
	76		Dark to midnight, . . .	23 nights,	month.
	150		Sunset to midnight, . . .	27 nights,	{ \$204.33 per month for 9 arcs
	70		Dark to midnight, . . .	20 nights,	and 120 incandescents.
	67		Average 6 hours, . . .	Average 24 nights,	Additional lights, \$7.39 and
	71		Dark to 1 A.M., . . .	26 nights,	\$1.23 per month.
	37		Dark to midnight, . . .	20 nights,	30 cents per night.
	40		Dark to midnight, . . .	20 nights,	\$17 per year.
	877		All night, . . .	23 nights,	\$16 per year.
	14		All night, . . .	27 nights,	30½ cents per night.
	50		Average 5 hours, . . .	20 nights,	\$60 per year.
	62		Dark to 1 A.M., . . .	Average 24 nights,	\$80 per year.
	41		Until midnight, . . .	Moon schedule,	34 cents per night.
	54		Average 6 hours, . . .	Moon schedule,	\$80 per year, 3 lights free.
				Every night, . . .	{ \$10.50 per year.
				Every night, . . .	22½ cents per night.
				Moon schedule,	—
				Every night, . . .	\$70 per year.
				26 nights,	30 cents per night.
				Every night,	25 cents per night.
				Every night,	\$87.50 per year.

NAME OF COMPANY.	Number of Public Lamps.	Nominal Candle-Power.	Number of hours per night.	Number of nights per month.	PRICE PAID.
Westborough,	29	1,200	Until midnight,	Every dark night,	\$80 per year.
Westfield,	27	32	Until midnight,	Every dark night,	\$20 per year.
Weymouth,	53	2,000	6½ hours,	Every night,	22½ cents per night.
Whitman,	6	25	6½ hours,	Every night,	5½ cents per night.
Winchendon,	51	1,200	Until 12 30 A.M.,	Average 25 nights,	\$70 per year.
Worcester,	384	32	Until 12 30 A.M.,	Average 25 nights,	\$22 per year.
Woburn,	27	1,200	Until midnight,	Average 20 nights,	33½ cents per night
Winchendon,	9	32	Until midnight,	Average 20 nights,	5 cents per night.
Winchendon,	10	1,200	Dark to midnight,	25 nights,	\$75 per year.
Winchendon,	40	25	Dark to midnight,	25 nights,	\$15 per year.
Stoneham,	32	2,000	Dark to 12 30 A.M.,	20 nights,	All lights \$250 per month.
Stoneham,	90	25	" " " " " "	" " " " " "	All lights \$300 per month.
Woburn,	18	2,000	" " " " " "	" " " " " "	All lights \$586 per month.
Woburn,	188	25	" " " " " "	22 nights,	40 cents per night.
Woburn,	45	1,200	" " " " " "	22 nights,	\$1.50 per month.
Woburn,	237	25	" " " " " "	Every night,	
Worcester,	285	2,000	Average 10½ hours,	Every night,	
Worcester,	12	65	Average 10½ hours,	Every night,	

The following table shows the price charged by the several electric light companies for commercial lights on June 30, 1891:—

NAME OF COMPANY.	Price for Commercial Lights.
Adams,	For 16 c. p. incandescent lights for business places open every night, \$13.00 each per year; open 6 nights per week, \$12.00; open 4 nights per week, \$9.00; wiring and renewals free.
Amherst,	Incandescent lights, one cent per hour, 16 c. p. lamps by meter; dwelling house wiring at cost; commercial wiring and renewals free.
Andover,	Incandescent lights, \$10.00 per year. Wiring, stores, free.
Athol,	Arc lights, \$75.00 per year.
Beverly,	Arc lights, 50 cents per night. Incandescent lights, 16 c. p.; 6 nights per week, \$1.00 each per month; 4 nights per week, 87½ cents each per month. Customers furnish renewals.
Blue Hill (Canton),	Incandescent lights, one cent per ampere hour. Wiring, \$2.00 and \$2.75 per light; lamp renewals, 70 cents each.
Boston,	Arc lights under contracts, 1 lamp for 12 mos., 75 cents; for 6 mos., 80 cents; for 3 mos., 90 cents; 2 lamps for 12 mos., each 70 cents; for 6 mos., each 75 cents; for 3 mos., each 85 cents; 3 or 4 lamps for 12 mos., each 65 cents; for 6 mos., each 70 cents; for 3 mos., each 80 cents; 5 to 7 lamps for 12 mos., each 60 cents; for 6 mos., each 65 cents; for 3 mos., each 75 cents per day; 8 or 9 lamps for 12 mos., each 55 cents; for 6 mos., each 60 cents; for 3 mos., each 70 cents; 10 lamps for 12 mos., each 50 cents; for 6 mos., each 55 cents; for 3 mos., each 65 cents per day. Incandescent lights under contracts, 125 c. p. for 12 mos., each lamp 50 cents per day; 65 c. p. for 12 mos., 30 cents per day; 32 c. p. for 12 mos., 20 cents per day; 16 c. p., 1 cent per hour by meter. Inside incandescent wiring charged to customer at cost; lamps furnished and renewed free.
Bridgewater,	Arc lights, \$100.00 per year of 300 nights. Incandescent lights, 1 cent per ampere hour or \$10.00 per year for 16 c. p. lamps; wiring \$2.00 per lamp, open wiring; \$2.75 per lamp for concealed work. Lamp renewals free.
Brookline,	Arc lights, \$65.00 to \$100.00 per year according to hours burnt. Incandescent lights, \$1.00 to \$1.50 per mo., 16 c. p. lamps, according to hours burnt.
Cambridge,	Arc lights, 6 days per week to 10 P.M., \$100.00 per year per lamp; 7 days per week, \$120.00; 6 days per week to 12 P.M., \$120.00 per year; 7 days per week, \$140.00. Incandescent lights, 20 c. p., yearly contract, 1 lamp \$10.00, 5 lamps \$9.50, 10 lamps \$9.00, 15 lamps \$8.50, 20 lamps \$8.00 each; 32 c. p., \$24.00 to \$30.00; 65c. p., \$40.00 to \$48.00. Consumers pay cost of wiring, lamps and renewals.
Charlestown,	Arc lights, 50 cents per night. Incandescent lights, 50 cents per night per group of 3, 16 c. p. lamps. Wiring and lamp renewals at company's expense.
Chelsea,	Arc lights, 40 cents per lamp per night until 12 P.M., 30 cents until 6 P.M. Incandescent lights, 16 c. p., \$1.25 per mo. for stores. Houses, by meter 1¼ cents per hour. Renewals 70 cents each.
Citizens' (Wakefield),	Incandescent lights, 1 cent per hour, 16 c. p. lamps by meter. \$1.00 per month by contract for 16 c. p. lamps; \$1.75 for 32 c. p. lamps. Wiring \$2.00 per lamp for open work, \$4.00 and \$5.00 for concealed work. Meter customers, first lamps free, renewals 60 cents. Contract customers, renewals free.

NAME OF COMPANY.	Number of Public Lamps.	Nominal Candle-Power.	Number of hours per night.	Number of nights per month.	PRICE PAID.
Westborough,	29	1,200	Until midnight,	Every dark night, .	\$80 per year.
Westfield,	27	32	Until midnight,	Every dark night, .	\$20 per year.
Weymouth,	53	2,000	6½ hours,	Every night,	2¼ cents per night.
Weymouth,	6	25	6½ hours,	Every night,	5½ cents per night.
Weymouth,	51	1,200	Until 12 30 A.M., .	Average 25 nights,	\$70 per year.
Weymouth,	384	32	Until 12 30 A.M., .	Average 25 nights,	\$22 per year.
Whitman,	27	1,200	Until midnight,	Average 20 nights,	33¼ cents per night
Whitman,	9	32	Until midnight,	Average 20 nights,	5 cents per night.
Winchendon,	10	1,200	Dark to midnight,	25 nights,	\$75 per year.
Winchendon,	40	25	Dark to midnight,	25 nights,	\$15 per year.
Winchendon,	90	25	Dark to 12:30 A.M.,	20 nights,	All lights \$250 per month.
Winchendon,	18	2,000	" " " "	" " " "	All lights \$300 per month.
Woburn,	198	25	" " " "	" " " "	All lights \$586 per month.
Woburn,	45	1,200	" " " "	22 nights,	40 cents per night.
Woburn,	257	25	" " " "	22 nights,	\$1.50 per month.
Worcester,	285	2,000	Average 10½ hours,	Every night,	
Worcester,	12	65	Average 10½ hours,	Every night,	

The following table shows the price charged by the several electric light companies for commercial lights on June 30, 1891:—

NAME OF COMPANY.	Price for Commercial Lights.
Adams, . . .	For 16 c. p. incandescent lights for business places open every night, \$13.00 each per year; open 6 nights per week, \$12.00; open 4 nights per week, \$9.00; wiring and renewals free.
Amberst, . . .	Incandescent lights, one cent per hour, 16 c. p. lamps by meter; dwelling house wiring at cost; commercial wiring and renewals free.
Andover, . . .	Incandescent lights, \$10.00 per year. Wiring, stores, free.
Athol, . . .	Arc lights, \$75.00 per year.
Beverly, . . .	Arc lights, 50 cents per night. Incandescent lights, 16 c. p.; 6 nights per week, \$1.00 each per month; 4 nights per week, 87½ cents each per month. Customers furnish renewals.
Blue Hill (Canton),	Incandescent lights, one cent per ampere hour. Wiring, \$2.00 and \$2.75 per light; lamp renewals, 70 cents each.
Boston, . . .	Arc lights under contracts, 1 lamp for 12 mos., 75 cents; for 6 mos., 80 cents; for 3 mos., 90 cents; 2 lamps for 12 mos., each 70 cents; for 6 mos., each 75 cents; for 3 mos., each 85 cents; 3 or 4 lamps for 12 mos., each 65 cents; for 6 mos., each 70 cents; for 3 mos., each 80 cents; 5 to 7 lamps for 12 mos., each 60 cents; for 6 mos., each 65 cents; for 3 mos., each 75 cents per day; 8 or 9 lamps for 12 mos., each 55 cents; for 6 mos., each 60 cents; for 3 mos., each 70 cents; 10 lamps for 12 mos., each 60 cents; for 6 mos., each 55 cents; for 3 mos., each 65 cents per day. Incandescent lights under contracts, 125 c. p. for 12 mos., each lamp 50 cents per day; 65 c. p. for 12 mos., 30 cents per day; 32 c. p. for 12 mos., 20 cents per day; 16 c. p., 1 cent per hour by meter. Inside incandescent wiring charged to customer at cost; lamps furnished and renewed free.
Bridgewater, . . .	Arc lights, \$100.00 per year of 300 nights. Incandescent lights, 1 cent per ampere hour or \$10.00 per year for 16 c. p. lamps; wiring \$2.00 per lamp, open wiring; \$2.75 per lamp for concealed work. Lamp renewals free.
Brookline, . . .	Arc lights, \$65.00 to \$100.00 per year according to hours burnt. Incandescent lights, \$1.00 to \$1.50 per mo., 16 c. p. lamps, according to hours burnt.
Cambridge, . . .	Arc lights, 6 days per week to 10 P.M., \$100.00 per year per lamp; 7 days per week, \$120.00; 6 days per week to 12 P.M., \$120.00 per year; 7 days per week, \$140.00. Incandescent lights, 20 c. p., yearly contract, 1 lamp \$10.00, 5 lamps \$9.50, 10 lamps \$9.00, 15 lamps \$8.50, 20 lamps \$8.00 each; 32 c. p., \$24.00 to \$30.00; 65c. p., \$40.00 to \$48.00. Consumers pay cost of wiring, lamps and renewals.
Charlestown, . . .	Arc lights, 50 cents per night. Incandescent lights, 50 cents per night per group of 8, 16 c. p. lamps. Wiring and lamp renewals at company's expense.
Chelsea, . . .	Arc lights, 40 cents per lamp per night until 12 P.M., 30 cents until 6 P.M. Incandescent lights, 16 c. p., \$1.25 per mo. for stores. Houses, by meter 1¼ cents per hour Renewals 70 cents each.
Citizens' (Wakefield),	Incandescent lights, 1 cent per hour, 16 c. p. lamps by meter. \$1.00 per month by contract for 16 c. p. lamps; \$1.75 for 32 c. p. lamps. Wiring \$2.00 per lamp for open work, \$4.00 and \$5.00 for concealed work. Meter customers, first lamps free, renewals 60 cents. Contract customers, renewals free.

NAME OF COMPANY.	Price for Commercial Lights.
Clinton,	Arc lights, 1 light, \$9.33 per mo.; 2 lights, \$7.50 each; 3 lights, \$7.00 each; 4 or more lights, \$6.50 each. Incandescent lights, \$1.00 per light per month, 1 cent and 1½ cents per hour, meter rates. Wiring and renewals free.
Cohasset,	Incandescent lights, rates for each customer.
Cottage City,	Arc lights, \$50.00 per season of 90 days.
Dedham,	Arc lights, \$70.00 per year. Incandescent lights on leases, \$10.00 per year until 10 P.M.; by meter, 20 cents per 1,000 watt hours.
Edison (Boston),	Incandescent lights, 1 cent per hour, 16 c. p. lamp. Lamp renewals free; inside wiring charged to customer.
Edison (Brockton),	Arc lights, 4 nights per week, each lamp \$9.00 per mo.; 7 nights, \$10.00. Incandescent lights, \$0.015 per 16 c. p. lamp hour. Discounts to large consumers. Lamp renewals free.
Edison (Fall River),	Incandescent lights, 1½ and 1¼ cents per 16 c. p. lamp hour by meter. Inside wiring at net cost; renewals free.
Edison (Lawrence),	Arc lights, every night till midnight, \$10.00 per mo.; 6 nights per week, \$8.00; 3 nights per week, \$6.00. Incandescent lights, 1¼ cents per 16 c. p. lamp hour by meter. Renewals free.
Electric Light and Patent Flooring Co. (Amesbury),	Arc lights, 3 nights per week, each lamp \$57.00; 4 nights, \$63.00; 5 nights, \$69.00; 6 nights, \$75.00; 7 nights, \$81.00 per year. Incandescent lights, 16 c. p. lamps, 3 nights per week, \$8.00 per year, and \$1.00 per year additional for each additional night per week; 20 c. p. lamps, 3 nights per week, \$9.00 per year, and \$1.00 per year additional for each additional night per week; 32 c. p. lamps, 3 nights per week, \$16.00 per year, and \$2.00 per year additional for each additional night per week. Wiring for stores free, for houses at owner's expense. All lamp renewals at consumers' expense.
Fall River,	Arc lights, \$8.00 per mo. Incandescent lights, 20 cents per 1,000 watt hours. Renewals free.
Fitchburg,	Arc lights, 1 light, \$10.00 to \$13.00 per mo.; 2 to 4 lights, \$10.00 to \$12.00 per mo.; 5 to 9 lights, \$9.00 to \$11.00 per mo.; 10 or more lights, \$8.00 to \$10.00 per mo. Incandescent lights, by meter, stores, 25 cents per 1,000 watt hours, residences, 30 cents.
Framlingham,	Arc lights, \$72.00 per year. Incandescent lights, by meter, 1 cent per lamp hour; by contract, \$1.25 each per month for first three lights, 12 lights for \$10 per month. Larger number by contract. Wiring in stores, \$1.50 per lamp, houses at cost. Renewals free.
Franklin (Turner's Falls),	Incandescent lights, 4 nights in the week to 9 P.M., \$7.00 per year; 6 nights in the week to 11 P.M., \$10.00. Wiring and renewals free.
Gardner,	Arc lights, for yearly contract, 6 nights per week, \$77.78; 5 nights, \$66.67; 4 nights, \$55.55. Incandescent lights, 25 cents per 1,000 watt hours; by contract, \$0.0122 per lamp hour. Shops, mills and factories, 50 cents per 1,000 watt hours, or by contract \$0.0225 per lamp hour. Discount of 10 per cent on all bills if paid on or before the tenth of the month. Lamp renewals free to meter customers, at cost to others.
Gloucester,	Arc lights, \$8.00 to \$9.00 per mo. Incandescent lights, 16 c. p. \$0.75 to \$1.25 per lamp per month. Wiring at cost; renewals free.
Great Barrington,	Arc lights, 25 cents per night. Incandescent lights, 16 c. p., \$10.00 per lamp per year. Renewals free.
Greenfield,	Arc lights, 3 nights per week, \$65.00 per lamp per year. Incandescent lights, \$6.00 to \$20.00 per lamp, per year. Wiring free, lamp renewals 85 cents, 600 hours' guarantee.

NAME OF COMPANY.	Price for Commercial Lights.
Haverhill, . . .	Arc lights, 50 cents per night. Incandescent lights, \$1.25 per mo. Wiring and renewals free.
Holyoke, . . .	Arc lights, 6 nights per week, \$100.00 each per year; 4 nights, \$75.00; 3 nights, \$70.00. Incandescent lights, 1 cent per hour used, for 16 c. p. lamp. Wiring, arc, free, incandescent, at cost; renewals 50 cents each.
Hudson, . . .	Arc lights, \$6.25 per mo. Incandescent lights, by contract, 50 cents to \$1.00 per mo.; by meter, 1 cent per hour. Wiring and renewals free.
Hyde Park, . . .	Arc lights, \$70.00 per year. Incandescent lights, \$10.00 per year until 10 P.M.; 20 cents per 1,000 watt hours by meter.
Lawrence, . . .	Arc lights, 3 nights per week, \$6.00 per lamp per mo. 6 nights, \$8.00; 7 nights, \$10.00.
Lee, . . .	Incandescent lights. Stores, 20 c. p., \$9.00 per year till 10 P.M.; \$11.00 till 12 P.M.; 32 c. p., \$18.00 till 10 P.M.; \$22.00 till 12 P.M.; 65 c. p., \$38.00 till 10 P.M.; \$42.00 till 12 P.M. Ten per cent. advance for 7 days of the week. Meter rates, residences, 20 cents per 1,000 watt hours; halls and churches, 30 cents. Wiring at cost; renewals free.
Leicester, . . .	Incandescent lights, \$10.00 per lamp per year; 5 per cent. discount for all lamps when number is 5 or more. In houses, for hall light, \$7.50 per year; balance of house graduated to this. Wiring and renewals at cost.
Leominster, . . .	Arc lights, \$75.00 per year. Incandescent lights until 10 o'clock, \$10.00 per year; by meter, 20 and 30 cents per 1,000 watt hours. Wiring, \$2.50 per light for open work; \$4.50 concealed work. Renewals 75 cents each.
Lowell, . . .	Arc lights, 50 cents per lamp per night until midnight. Incandescent lights, \$1.00 per lamp per mo. Wiring, \$1.00 per light.
Lynn, . . .	Arc lights, \$7.50 to \$11.00 per lamp per mo. Incandescent lamps, \$1.00 to \$1.25 per lamp per mo.; by meter 1½ cents per lamp hour. Renewals free.
Malden, . . .	Arc lights, \$10.00 per mo. Incandescent lights, \$1.00 per mo. for 16 c. p. lamps. Lamps and renewals for commercial lights free. Private residences, first lamps free, afterwards a charge.
Marlborough, . . .	Arc lights, every night, 1 light, \$8.50 per mo.; 2 or more lights, \$7.50 each; 3 nights per week, 1 light, \$7.50 per mo.; 2 or more lights, \$5.00 each. Incandescent lights, 16 c. p., 3 nights per week until 6 P.M., \$10.00 per year; 6 nights until 9 P.M., \$12.00; until 11 P.M., \$13.50; until 12 P.M., \$15.00. Wiring and renewals free.
Middleborough, . . .	Incandescent lights, \$10.00 per lamp per year. Wiring and renewals at cost.
Milford, . . .	Arc lights, outside, April to October, \$6.67 per lamp per mo.; October to April, \$10.00. Inside use, April to October, 1 lamp 6 or 7 nights per week, \$8.00 per mo.; 2 lamps 6 or 7 nights per week, \$14.50; 3 lamps 6 or 7 nights per week, \$20.50; 4 lamps 6 or 7 nights per week, \$25.50. For 4 nights per week, 1 lamp \$6.00; 2 lamps, \$10.75; 3 lamps, \$16.00; 4 lamps, \$20.00. For 3 nights per week, 1 lamp, \$5.50; 2 lamps, \$10.00; 3 lamps, \$15.00; 4 lamps, \$18.00. From October to April, 6 or 7 nights per week, 1 lamp, \$12.00; 2 lamps, \$21.50; 3 lamps, \$30.50; 4 lamps, \$38.50. 4 nights per week, 1 lamp, \$9.75; 2 lamps, \$17.00; 3 lamps, \$24.00; 4 lamps, \$31.00. 3 nights per week, 1 lamp, \$9.50; 2 lamps, \$15.00; 3 lamps, \$22.50; 4 lamps, \$28.00. Transient lights, 75 cents per light per night. Incandescent lights by meter 1½ cents per lamp hour. On

NAME OF COMPANY.	Price for Commercial Lights.
Milford, . . .	contract, 16 c. p. lamps burning all night, \$2.50 per lamp per mo. until 11 P.M., \$1.25, until 9 P.M., \$1.00. If burnt 4 evenings per week, \$1.00 per mo.; 3 evenings, 90 cents Wiring at cost; renewals free. Factory lighting, from 4 to 6 P.M., 50 cents per lamp per mo.
Millbury, . . .	Incandescent lights, 50 cents per candle per year. Wiring, \$2.25, open; \$4.50 concealed. Renewals free.
Milton, . . .	Incandescent lights, 1 cent per hour for each 16 c. p. lamp. Wiring at cost; renewals according to contract.
Nantucket, . . .	Arc lights, 1 light, \$8.00, 2 lights, \$7.00, 3 lights, \$6.00 each per month. Incandescent lights, first three, \$1.20 per mo. each; second three, \$1.00; third three, 80 cents; fourth three, 60 cents; additional lamps, 50 cents each. Wiring and renewals free.
New Bedford, . . .	Arc lights, about 5 cents per hour, and rent of lamp at \$10.00 per year. Incandescent lights, 1 cent per 16 c. p. lamp hour. Discounts, bills \$8.00 per month and under, 5 per cent.; \$8.00 to \$16.00, 10 per cent.; \$16.00 to \$20.00, 15 per cent.; over \$20.00, 25 per cent. Wiring, by contract. Lamps and renewals, free.
Newburyport, . . .	Arc lights, 4 to 7 nights per week, 1 light, \$10.00 per mo.; 2 lights, \$9.00 each; 3 or more \$6.00 each; 1 to 3 nights per week, 1 light, \$7.00 per mo.; 2 lights, \$6.25 each; 3 or more, \$5.87 each. Series incandescent lights, 65 c. p., 4 to 7 nights per week, 1 light, \$5.00 per mo.; 2 lights \$4.75 each; 3 lights, \$4.50 each; 4 lights, \$4.25 each; 5 or more, \$4.00 each. 1 to 3 nights per week, 1 light \$3.50 per mo.; 2 lights, \$3.37½ each; 3 lights, \$3.25 each; 4 lights, \$3.12½ each; 5 lights, \$3.00 each; 6 or more, \$2.83½ each. Direct current incandescent, 20 c. p. lamp, 4 to 7 nights per week, \$1.25 each per mo.; 1 to 3 nights per week, \$1.00; 32 c. p. lamp, 4 to 7 nights, \$2.00 each per mo.; 1 to 3 nights per week, \$1.60. Discount of 5 per cent. on all bills paid before the 10th of the month.
Newton, . . .	Incandescent lights, 1 cent per hour for 16 c. p. lamp; by meter, 25 cents per 1,000 watt hours. Discount of 10 per cent. if consumption equals 100,000 feet of gas per year. Renewals at customers' expense.
North Adams, . . .	Arc lights, single lamp, 40 cents per night; 2 lamps, 36 cents each; 3 at 34 cents each; 4 at 33 cents each; 5 at 32 cents each. Incandescent lights, \$1.00 per mo. for 6 nights per week; 83½ cents per mo for 4 nights per week. Wiring and renewals free.
Northampton, . . .	Arc lights, \$75.00 per year every night till 10 P.M.; \$100.00 till midnight; \$60.00 for one night a week till 10 P.M. Incandescent lamps, 16 c. p. used 2 nights per week until 10 P.M. and 4 nights until 6 P.M., \$8.00 each per year; 6 nights until 9 P.M., \$10.00; until 10 P.M., \$12.00; until 11 P.M., \$14.00; until midnight, \$16.00; 7 nights until 10 P.M., \$13.00; until 11 P.M., \$15.00; until midnight, \$17.00; all night, \$20.00. By meter, 1 cent a lamp hour. Wiring and lamps on meter at consumers' cost; other lamp renewals free.
North Attleborough,	Arc lights, \$8.00 per lamp per mo., 6 nights per week; \$10.00, every night. Incandescent 20 c. p. lamps, \$1.25; 25 c. p., \$1.50; 32 c. p., \$2.00; 50 c. p., \$3.00; 65 c. p., \$4.00 each per month. Renewals free.
North Shore (Revere),	Arc lights, \$80.00 per year. Summer rates, 55 cents per night per light. Incandescent lights, \$10.00 per year until 10 P.M.; by meter, 20 and 30 cents per 1,000 watt hours. Wiring, \$2.50 per lamp, open work; \$4.50, concealed work. Renewals, 80 cents each, with rebate of 5 cents for old lamps.

NAME OF COMPANY.	Price for Commercial Lights.
Orange, . . .	Incandescent lights, 16 c. p., 4 nights a week, \$9.00 a year; 6 or 7 nights a week, \$10.00 a year; 20 c. p., 4 nights a week, \$10.00 a year; 6 or 7 nights a week, \$12.00 a year. Wiring at cost. A charge for renewals.
Palmer, . . .	Arc lights, \$80.00 per year. Incandescent lights, \$10.00 per year till 10 P.M. Stores, wiring and renewals free; houses, wiring at cost, renewals 75 cents each.
Pittsfield, . . .	Arc lights, until 6 P.M., 3 nights per week and until 9 P.M. 3 nights, 1 lamp, \$84.00 per year, 2 or more lamps, \$72.00; same service as above from April 1st to September 1st, 1 lamp, \$25.00, 2 lamps, \$24.00; from September 1st to April 1st, 1 lamp, \$65.00, 2 lamps, \$60.00. Until 9 P.M. six nights a week, 1 lamp \$120.00 per year, 2 lamps \$108.00. Same service from April 1st to September 1st, 1 lamp \$40.00, 2 or more lamps \$36.00; September 1st to April 1st, 1 lamp \$84.00, 2 lamps, \$76.00. Incandescent lights, by meter, 250 ampere hours or less, 1 2-10 cents per hour; 250 to 500, 1 1-10 cents; 500 to 1,500, 1 cent; 1,500 to 2,500, 9-10 cents; 2,500 to 3,500, 8-10 cents; 3,500 or more, 7-10 cents.
Plymouth, . . .	Arc lights, 30 cents per lamp per night. Incandescent lights, 80 and 90 cents per month; by meter, 20 and 30 cents per 1,000 watt hours. Wiring and renewals at cost.
Quincy, . . .	Incandescent lights, \$1.00 per mo., 16 c. p. lamp. Original outfit of lamps free. Renewals for stores furnished by company; houses, by consumers.
Salem, . . .	Arc lights, every evening except Sunday, \$12.00 per month; 3 nights a week, \$10.00. Incandescent lights, 16 c. p., 6 evenings a week until 10.30 P.M., \$1.00 and renewals; 3 evenings, 87 cents; 1 evening, 75 cents per month. Meter rates 1 cent per hour. Special rates in many cases. Exposed wiring, free. Renewals, 60 cents each.
Somerville, . . .	Arc lights, \$125.00 per year for drug stores, \$80.00 for grocery stores. Incandescent lights, 1 cent per hour, 16 c. p. lamps.
Southbridge, . . .	Arc lights, single lamp, \$80.00 per year for drug stores, \$70.00 elsewhere; 2 lamps, 10 per cent. discount; 3, 15 per cent. discount. Incandescent lights, \$10.00 per year for one 16 c. p. lamp, \$50.00 for six. Wiring, commercial free. Domestic by contract. All renewals free.
South Hadley Falls,	Incandescent lights, 6 nights per week till 6.30 P.M., \$6.00 per year; till 6.30 P.M. ordinarily and till 10 P.M. 2 nights per week, \$7.20; till 6.30 P.M. ordinarily and till 10 P.M. 3 nights per week, \$7.80; till 6.30 P.M. ordinarily and till 10 P.M. 4 nights per week, \$8.40; till 9 P.M. 6 nights per week, \$8.40; till 10 P.M. 6 nights per week, \$10.00; till 11 P.M. 6 nights, \$11.00. Prices for 16 c. p. lamps. Discount of 5 per cent. on bills paid within 5 days. Wiring and lamp renewals at cost.
Spencer, . . .	Arc lights, 30 7-20 cents per night.
Stoughton, . . .	Arc lights, \$60.00 per year.
Suburban (Boston), .	Arc lights, one, 50 cents per night; more than one, 45 cents each. Incandescent lights, 1 cent per ampere hour. Renewals free.
Taunton, . . .	Arc lights, \$8.00 per mo. Incandescent lights, \$1.00 per mo.
Uxton (Franklin), .	Arc lights, single lamp, 4 nights per week till 10 P.M., \$60.00 per year; till 12 P.M., \$75.00; every night (except Sunday) till 10 P.M., \$75.00 per year; till 12 P.M., \$90.00. Incandescent lights, single lamp 16 c. p., every night till 10 P.M., \$10.00 per year; till 12 P.M., \$12.00; till day-light, \$18.00; 20 c. p. till 10 P.M., \$12.00 per year; till

NAME OF COMPANY.	Price for Commercial Lights.
Union (Franklin), .	12 P.M., \$15.00; till daylight, \$21.00. Above 20 c. p. special rates. By meter, 20 cents per 1,000 watt hours. Wiring and renewals at cost.
United (Springfield),	Arc lights, 35 cents to 70 cents per lamp per night. Incandescent lights. Rates per lamp per year for domestic lighting: 1st lamp, \$9.00; 2d, \$8.00; 3d, \$7.00; 4th, \$6.00; 5th, \$5.00; 6th, \$4.00; 7th and all others, \$3.00. Rates per lamp per year for business lighting until 6 P.M. ordinarily and 10 P.M. 1 night per week: 10 c. p. lamps, \$1.50 each; 16 c. p., \$7.00; 25 c. p., \$9.25; 50 c. p., \$17.50; 100 c. p., \$33.50; 150 c. p., \$49.00. Until 6 P.M. ordinarily and 10 P.M. 2 nights per week: 10 c. p. lamps, \$6.50 each; 16 c. p., \$8.00; 25 c. p., \$10.75; 50 c. p., \$20.00; 100 c. p., \$35.50; 150 c. p., \$56.00. Until 6 P.M. ordinarily and 10 P.M. 3 nights per week: 10 c. p. lamps, \$7.50 each; 16 c. p., \$9.00; 25 c. p., \$12.00; 50 c. p., \$22.50; 100 c. p., \$43.25; 150 c. p., \$60.00. Until 8 P.M. ordinarily and 12 P.M. 1 night per week: 10 c. p. lamps, \$8.00 each; 16 c. p., \$10.00; 25 c. p., \$13.25; 50 c. p., \$25.00; 100 c. p., \$48.00; 150 c. p., \$70.00. Until 10 P.M. every night: 10 c. p. lamps, \$9.00 each; 16 c. p., \$11.00; 25 c. p., \$14.75; 50 c. p., \$27.50; 100 c. p., \$52.75; 150 c. p., \$77.00. Until 12 P.M. every night: 10 c. p. lamps, \$10.00 each; 16 c. p., \$12.00; 25 c. p., \$16.00; 50 c. p., \$30.00; 100 c. p., \$57.50; 150 c. p., \$84.00. All night and every night: 10 c. p. lamps, \$13.00 each; 16 c. p., \$16.00; 25 c. p., \$21.25; 50 c. p., \$40.00; 100 c. p., \$76.75; 150 c. p., \$112.00. Lamps and renewals free. Interior wiring at cost.
Uxbridge and North-bridge, . . .	Incandescent lights, 1 cent per hour, 16 c. p. lamps by meter. Wiring, \$2.00 per light open, \$3.00 concealed. Arc lights, 6 or 7 nights per week till 12 P.M., 1 light, \$12.50 per mo.; 2 lights, \$11.87½; 3 lights, \$11.25; 4 lights, \$10.62½; 5 lights, \$10.00; 4 or 5 nights per week, 1 light, \$10.00; 2 lights, \$9.50; 3 lights, \$9.00; 4 lights, \$8.50; 5 lights, \$8.00 each. Discount 20 per cent. from above prices if paid on or before the 15th of the month. Incandescent lights, 20 c. p., 6 or 7 nights per week, \$1.35 per mo.; 5 nights per week, \$1.30 each; 4 nights per week, \$1.25 each. Discount 35 cents per light if paid on or before the 15th of the month. 32 c. p., 6 or 7 nights per week, 1 light, \$2.75; 2 lights, \$2.62; 3 lights, \$2.48; 4 lights, \$2.34; 5 lights, \$2.20; 4 or 5 nights per week, 1 light, \$2.50; 2 lights, \$2.38; 3 lights, \$2.25; 4 lights, \$2.12; 5 lights, \$2.00 each; 65 c. p., 6 or 7 nights per week, 1 light, \$5.00; 2 lights, \$4.75; 3 lights, \$4.50; 4 lights, \$4.25; 5 lights, \$4.00; 4 or 5 nights per week, 1 light, \$4.50; 2 lights, \$4.28; 3 lights, \$4.05; 4 lights, \$3.83; 5 lights, \$3.60 each. Discount 10 per cent from these prices if paid on or before the 15th of the month. Inside wiring and lamp renewals at expense of consumer.
Waltham, . . .	Arc lights, 50 cents per day. Incandescent lights, 1 cent per hour, or \$20.00 per year. Lamp renewals free.
Walworth (Boston),	Arc lights, \$6.25 per mo. Incandescent lights, 6 nights per week until 10 P.M., \$1.00 per mo.; until 9 P.M., 83 cents per mo.; 3 nights per week until 10 P.M., 67 cents per mo.; by meter, 20 cents per 1,000 watt hours. Wiring and renewals at cost.
Ware, . . .	Arc lights, \$80.00 per lamp per year. Incandescent lights, 1 light until 12 P.M., \$10.00 per year; 5 lights, 5 per cent. off; 10 lights or more, 10 per cent. off. Wiring, stores, free; houses at cost; renewals free.
Webster, . . .	Arc lights, \$80.00 per year. Incandescent lights, \$7.50 per year for 16 c. p. lamp; \$9.00 for 20 c. p. lamp. Wiring at cost; renewals 75 cents each.

NAME OF COMPANY.	Price for Commercial Lights.
Westfield, . . .	Arc lights, \$100.00 per year payable monthly. A discount of 10 per cent. is made for each week-day night on which the lamp is not burned after 6 P.M. Incandescent lights, for 1 16 c. p. lamp every night until 11 P.M., \$1.25 per mo.; every night except Sunday until 11 P.M., \$1.15; 5 nights until 9 P.M., 1 night until 11 P.M., \$1.00; 4 nights until 8 P.M., 2 nights until 11 P.M., 85 cents; 3 nights until 6 P.M., 2 nights until 9 P.M., 1 night until 11 P.M., 70 cents per mo.; 10 c. p. lamps, 25 per cent. less than above rates; 20 c. p. lamps, 20 per cent. more than above rates. Exposed wiring free; lamps and renewals at cost.
Weymouth, . . .	Incandescent lights, 16 c. p. lamps, 7 nights per week, \$10.00 per year; 6 nights, \$9.50; 5 nights, \$9.00; 4 nights, \$8.50. Wiring, \$3.00 per light for concealed work; renewals, 16 c. p. lamps, 65 cents each, with rebate of 5 cents for lamp bases.
Whitman, . . .	Arc lights, 4 nights per week until 10 P.M., \$60.00 per year; until midnight, \$75.00; 6 nights per week until 10 P.M., \$75.00; until midnight, \$90.00. Incandescent lights, 16 c. p., until 10 P.M., \$10.00 per lamp per year; until midnight, \$12.00; until day-light, \$18.00; 20 c. p. lamps until 10 P.M., \$12.00; until midnight, \$15.00; until day-light, \$21.00. Renewals at customers' expense.
Winchendon, . . .	Arc lights, 4 nights per week until 10 P.M., \$60.00 per year; until midnight, \$75.00; 6 nights per week until 10 P.M., \$75.00; until midnight, \$90.00. Incandescent lights, 16 c. p., until 10 P.M., \$10.00 per lamp per year; until midnight, \$12.00; until day-light, \$18.00. 20 c. p. lamps until 10 P.M., \$12.00; until midnight, \$15.00; until day-light, \$21.00; above 20 c. p., special rates. By meter for residences, 20 cents per 1,000 watt hours, in other cases 30 cents per 1,000 watt hours. Meter rental, 25 light meter, \$2.00 per year; 50 light, \$2.50; 100 light, \$4.00. Wiring at cost. Lamp renewals, 75 cents each. No contracts made for less than one year.
Woburn, . . .	Arc lights, 7 nights per week, \$9.00 per mo.; 6 nights, \$8.00; 5 nights, \$7.00; 4 or less, \$6.00. Incandescent lights, 6 or 7 nights per week, \$12.00 per year; 5 nights, \$11.00; 4 or less, \$10.00. Wiring at cost; renewals free.
Worcester, . . .	Arc lights, 1 light for 4 mos. daily, 70 cents; for 8 mos. daily, and Saturdays for 12 mos., 60 cents per night; 2 lights for 4 mos. daily, 65 cents each per night; for 8 mos. daily, and Saturdays for 12 mos., 55 cents each per night; 3 lights for 4 mos. daily, 60 cents each per night; for 8 mos. daily, and Saturdays for 12 mos., 50 cents each per night. One or more lights every night in the year, 50 cents each. Incandescent lights, 6 nights per week, until 9 P.M., \$1.00 per mo.; until 10.30 P.M., \$1.25 per mo.; until 11.30 P.M., \$1.50 per mo.; 7 nights per week, until 10.30 P.M., \$1.50 per mo.; until 12 P.M., \$1.75 per mo.; all night, \$2.00 per mo. Renewals free.

CASES PENDING BEFORE THE BOARD DEC. 31, 1891.

Appeal of the Lawrence Gas Company from the decision of the selectmen of North Andover, giving the Merrimack Valley Horse Railroad Company the right to erect poles and maintain electric lights in the streets.

Appeal of the Braintree Electric Company from the consent of the selectmen of Braintree, allowing A. S. Morrison & Brothers and others to run wires over certain streets.

Appeal of the Boston Electric Light Company and the Edison Electric Illuminating Company from the decision of the aldermen of Boston, allowing certain parties to run wires over Summer Street.

Appeal of the Marlborough Gas Light Company from the decision of the selectmen of Marlborough, giving the Citizens' Gas Company permission to lay gas pipes in the streets.

Appeal of the Randolph and Holbrook Electric Company and Edward H. Galligan and others from the decision of the selectmen of Randolph, permitting the Randolph and Holbrook Light and Power Company to erect poles in the streets.

Appeal of the Bristol County Electric Company from the decision of the aldermen of Taunton, refusing it permission to erect poles and wires in the streets.

Appeal of P. H. Alexander *et al.* from the decision of the selectmen of Peabody, refusing permission to maintain poles and wires in the streets.

Petition of the Natick Gas Light Company for authority to supply electric light.

Appeal of the Wakefield Electric Light and Power Company from the decision of the selectmen of Wakefield, refusing permission to maintain poles and wires in the streets.

Appeal of the Framingham Gas, Fuel and Power Company from the decision of the selectmen of Framingham, granting permission to the Framingham and Ashland Gas Light Company to dig up the streets for gas pipes.

Appeal of the Consumers' Gas Company from the action of the Board of Aldermen and the Board of Public Works of the city of New Bedford, refusing to allow it to dig up the streets for gas pipes.

JEREMIAH W. COVENENY.

FORREST E. BARKER.

CHARLES A. TOWNE.

APPENDICES.

APPENDIX A.

BALANCE SHEETS AND PROFIT AND LOSS ACCOUNTS, JUNE 30, 1891.

[From the returns made as corrected by the Board.]

ADAMS ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.		
Real estate,		\$3,585 48
Steam plant,		11,757 96
Electric plant,		6,819 96
Lines, meters, lamps and globes,		9,316 37
Incandescent installation,		912 48
Due for electric light and power,		1,071 93
Fuel on hand,		63 95
Carbons on hand,		18 00
Oil and waste on hand,		19 85
Incandescent lamps on hand,		22 50
Globes on hand,		5 25
Other electric materials on hand,		382 15
Cash on hand,		26 31
		<hr style="width: 100%;"/>
Total assets, as per books of the company,		\$34,002 19
Profit and loss balance,		2,105 23
		<hr style="width: 100%;"/>
		\$36,107 42
LIABILITIES.		
Capital stock,		\$8,500 00
Notes payable,		9,875 00
Unpaid bills,		17,732 42
		<hr style="width: 100%;"/>
Total liabilities, as per books of the company,		\$36,107 42
PROFIT AND LOSS ACCOUNT.		
	Dr.	Cr.
Balance June 30, 1890,	\$1,396 34	
Balance of electric manufacturing account,	145 36	
Interest paid,	463 53	
Balance June 30, 1891,		\$2,105 23
	<hr style="width: 100%;"/>	
	\$2,105 23	\$2,105 23

ADAMS GAS LIGHT COMPANY.

ASSETS.	
Real estate,	\$20,005 60
Machinery and manufacturing appliances,	6,002 05
Meters,	1,350 74
Due for gas,	401 95
Gas coal on hand,	816 08
Tar on hand,	350 00
Enrichers on hand,	212 50
Gas fixtures on hand,	478 82
Sundry accounts due the company,	7,128 29
Office furniture,	300 75
Cash on hand,	658 85
	<hr/>
Total assets, as per books of the company,	\$37,705 63

LIABILITIES.	
Capital stock,	\$17,300 00
Unpaid bills,	17 39
	<hr/>
Total liabilities, as per books of the company,	\$17,317 39
Profit and loss balance,	20,388 24

PROFIT AND LOSS ACCOUNT.		DR.	CR.
Balance June 30, 1890,			\$21,081 74
Balance of gas manufacturing account,			5,176 51
Dividends declared,	\$3,460 00		
Rebate to manufacturers who are stockholders,	2,410 01		
Balance June 30, 1891,	20,388 24		
	<hr/>		
	\$26,258 25		\$26,258 25

AMESBURY ELECTRIC LIGHT.
(See ELECTRIC LIGHT AND PATENT FLOORING COMPANY.)

AMESBURY AND SALISBURY GAS COMPANY.

ASSETS.	
Real estate,	\$4,875 98
Machinery and manufacturing appliances,	40,255 50
Street mains,	16,250 00
Meters,	1,663 31
Due for gas,	639 90
Gas coal on hand,	1,000 00
Enrichers on hand,	240 00
Purifying materials on hand,	25 00
Office furniture,	80 00
Cash on hand,	1,815 29
	<hr/>
Total assets, as per books of the company,	\$66,844 98

LIABILITIES.

Capital stock,	\$60,000 00
Total liabilities, as per books of the company,	\$60,000 00
Profit and loss balance,	6,844 98
	<u>\$66,844 98</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$5,400 42
Balance of gas manufacturing account,		3,289 56
Other items of income,		555 00
Dividends declared,	\$2,400 00	
Balance June 30, 1891,	6,844 98	
	<u>\$9,244 98</u>	<u>\$9,244 98</u>

AMHERST GAS COMPANY.

ASSETS.

Real estate (gas),	}	\$7,978 18
Machinery and manufacturing appliances (gas),		
Street mains (gas),		6,615 77
Meters (gas),		1,448 49
Due for gas,		669 15
Coke on hand,		98 45
Enrichers on hand,		370 80
Real estate (electric),		1,298 77
Steam plant (electric),	}	31,598 32
Electric plant,		
Lines, meters, lamps and globes,		
Due for electric light and power,		668 21
Fuel on hand (electric light),		80 93
Oil and waste on hand,		86 69
Incandescent lamps on hand,		178 25
Other electric materials on hand,		1,102 40
Sundry accounts due the company,		686 16
Office furniture,		55 15
Cash on hand,		175 32
Total assets, as per books of the company,		<u>\$53,111 04</u>

LIABILITIES.

Capital stock,	\$25,000 00
Bonds issued,	18,500 00
Unpaid bills,	935 96
Interest due but not paid,	462 50
Total liabilities, as per books of the company,	\$44,898 46
Profit and loss balance,	8,212 58
	<u>\$53,111 04</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$6,765 27
Balance of gas manufacturing account,		2,037 39
Balance of electric manufacturing account,		264 54
Interest paid,	\$846 14	
Other items,	8 48	
Balance June 30, 1891,	8,212 58	
	\$9,067 20	\$9,067 20

ANDOVER ELECTRIC COMPANY. (See at end.)

ARLINGTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$1,000 00
Machinery and manufacturing appliances,	35,000 00
Street mains,	34,000 00
Due for gas,	3,265 49
Gas coal on hand,	4,586 95
Cash on hand,	2,634 31
Total assets, as per books of the company,	\$80,486 75

LIABILITIES.

Capital stock,	\$70,000 00
Unpaid bills,	708 00
Amounts due from the company, not included above,	2,887 65
Total liabilities, as per books of the company,	\$73,595 65
Profit and loss balance,	6,891 10
	\$80,486 75

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$6,500 73
Balance of gas manufacturing account,		5,144 16
Dividends declared,	\$4,200 00	
Construction charged off,	553 79	
Balance June 30, 1891,	6,891 10	
	\$11,644 89	\$11,644 89

ATTLEBOROUGH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$12,136 05
Machinery and manufacturing appliances,	24,551 84
Street mains,	10,979 00
Meters,	1,958 05
Due for gas,	1,804 62
Gas coal on hand,	3,059 10
Coke on hand,	160 00
Tar on hand,	157 89
Purifying materials on hand,	11 00
Other gas materials on hand,	359 73
Stoves on hand,	269 90
Sundry accounts due the company,	32 48
Office furniture,	131 20
Cash on hand,	702 70
Total assets, as per books of the company,	\$66,313 56

LIABILITIES.

Capital stock,	\$46,400 00
Unpaid bills,	8 23
	<hr/>
Total liabilities, as per books of the company,	\$46,408 23
Profit and loss balance,	9,905 33
	<hr/>
	\$56,313 56

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$6,781 67
Balance of gas manufacturing account,		7,835 66
Dividends declared,	\$4,640 00	
Depreciation,	72 00	
Balance June 30, 1891,	9,905 33	
	<hr/>	<hr/>
	\$14,617 33	\$14,617 33

BAY STATE GAS COMPANY.

ASSETS.

Real estate,	}	.	\$4,950,000 00
Machinery and manufacturing appliances,			
Street mains,			
Meters,			
Due for gas,			34,846 00
Gas coal on hand,			20,945 17
Coke on hand,			65 86
Tar on hand,			130 00
Enrichers on hand,			17,702 49
Purifying materials on hand,			1,755 12
Other gas materials on hand,			959 81
Gas on hand,			974 00
Works improvement,			66,147 93
Horses, wagons, etc.,			790 50
Sundry accounts due the company,			35 88
Cash on hand,			2,379 34
Notes receivable,			9,000 00
Investments,			25,000 00
			<hr/>
Total assets, as per books of the company,			\$5,130,732 10

LIABILITIES.

Capital stock,	\$500,000 00
Notes payable,	4,512,000 00
Unpaid bills,	85,024 40
Amounts due from the company, not included above,	4,674 22
	<hr/>
Total liabilities, as per books of the company,	\$5,101,698 62
Profit and loss balance,	29,033 48
	<hr/>
	\$5,130,732 10

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1890,		\$20,975 33
Balance of gas manufacturing account,		345,936 20
Tar,		9,471 73
Interest received,		875 00
Mains,		100,000 00
Refunded by contractor,		25,000 00
Dividends declared,	\$50,000 00	
Interest paid,	423,494 78	
Balance June 30, 1891,	29,033 48	
	<u>\$502,528 26</u>	<u>\$502,528 26</u>

BEVERLY GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$23,000 00
Machinery and manufacturing appliances (gas),	8,207 84
Street mains (gas),	14,079 50
Meters (gas),	3,706 90
Due for gas,	3,410 76
Gas coal on hand,	1,580 00
Coke on hand,	4 80
Tar on hand,	20 00
Enrichers on hand,	24 00
Purifying materials on hand,	7 00
Other gas materials on hand,	24 13
Stoves on hand,	323 00
Gas fixtures on hand,	515 82
Real estate (electric),	15,986 92
Steam plant (electric),	} 38,423 36
Electric plant,	
Lines, meters, lamps and globes,	
Due for electric light and power,	930 66
Fuel on hand (electric light),	17 00
Carbons on hand,	6 00
Oil and waste on hand,	40 06
Incandescent lamps on hand,	29 40
Globes on hand,	9 50
Sundry accounts due the company,	392 00
Office furniture,	382 23
Cash on hand,	844 80
Investments,	1,000 00
Total assets, as per books of the company,	<u>\$112,965 68</u>

LIABILITIES.

Capital stock,	\$60,000 00
Special stock,	11,800 00
Notes payable,	19,605 00
Unpaid bills,	5,767 42
Total liabilities, as per books of the company,	<u>\$97,172 42</u>
Profit and loss balance,	15,793 26
	<u>\$112,965 68</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1890,		\$10,629 98
Balance of gas manufacturing account,		7,023 46
Balance of electric manufacturing account,		2,590 56
Interest received,		257 98
Rents,		84 00
Other items of income,		67 18
Dividends declared,	\$3,550 00	
Interest paid,	1,298 37	
Other items,	11 53	
Balance June 30, 1891,	15,793 26	
	\$20,653 16	\$20,653 16

BLUE HILL ELECTRIC COMPANY (CANTON).

ASSETS.

Real estate,	\$3,742 40
Steam plant,	5,428 33
Electric plant,	10,077 52
Lines, meters, lamps and globes,	16,754 00
Due for electric light and power,	851 81
Fuel on hand,	20 40
Horses, wagons, etc.,	300 00
Sundry accounts due the company,	108 10
Cash on hand,	13 86
Total assets, as per books of the company,	\$36,796 42

LIABILITIES.

Capital stock,	\$20,000 00
Bonds issued,	16,000 00
Unpaid bills,	209 25
Interest due but not paid,	480 00
Total liabilities, as per books of the company,	\$36,689 25
Profit and loss balance,	107 17
	\$36,796 42

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance of electric manufacturing account,	\$365 91	
Wiring,		\$953 08
Interest,	480 00	
Balance June 30, 1891,	107 17	
	\$953 08	\$953 08

BOSTON ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$336,786 80
Steam plant,	228,510 16
Electric plant,	299,907 00

Lines, meters, lamps and globes,	\$744,330 47
Due for electric light and power,	29,017 72
Fuel on hand,	13,549 06
Carbons on hand,	1,063 18
Oil and waste on hand,	96 61
Incandescent lamps on hand,	2,411 83
Globes on hand,	1,320 01
Other electric materials on hand,	14,598 89
Motors on hand,	1,255 90
Horses, wagons, etc.,	832 39
Sundry accounts due the company,	2,282 06
Office furniture,	1,661 83
Cash on hand,	10,120 58
Total assets, as per books of the company,	\$1,687,744 49

LIABILITIES.

Capital stock,	\$1,076,000 00
Bonds issued,	300,000 00
Notes payable,	88,078 62
Unpaid bills,	28,396 39
Interest due but not paid,	6,051 25
Total liabilities, as per books of the company,	\$1,498,526 26
Profit and loss balance,	189,218 23
	\$1,687,744 49

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$154,806 51
Balance of electric manufacturing account,		123,797 86
Premium on bonds sold,		720 00
Rents,		3,252 49
Other items of income,		3,799 58
Interest paid,	\$22,128 21	
Dividends declared,	62,280 00	
Paid leased companies,	12,750 00	
Balance June 30, 1891,	189,218 23	
	\$286,376 44	\$286,376 44

BOSTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$1,364,121 42
Machinery and manufacturing appliances,	3,041,443 19
Street mains,	1,924,402 27
Meters,	378,833 35
Due for gas,	136,194 40
Gas coal on hand,	121,856 42
Coke on hand,	14,363 34
Tar on hand,	9,525 87
Enrichers on hand,	2,204 05
Purifying materials on hand,	699 50
Other gas materials on hand,	50,748 42

Gas on hand,	\$2,435 52
Work in process of construction, not completed,	72,293 56
Sundry accounts due the company,	172,187 52
Office furniture,	475 50
Cash on hand,	142,873 71
Notes receivable,	25,000 00
Ammonia,	574 79
Total assets, as per books of the company,	\$7,460,233 13

LIABILITIES.

Capital stock,	\$2,500,000 00
Notes payable,	150,000 00
Unpaid bills,	120,228 19
Deposits,	24,245 54
Reserve and contingent fund, }	296,730 81
Depreciation fund,	
Amounts due from the company, not included above,	12,708 92
Total liabilities, as per books of the company,	\$3,103,913 46
Profit and loss balance,	4,356,319 67
	\$7,460,233 13

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$3,317,097 85
Balance of gas manufacturing account,		224,968 96
Rents,		7,466 24
Dividends declared,	\$187,500 00	
Interest paid,	5,713 38	
Balance June 30, 1891,	4,356,319 67	
	\$4,549,533 05	\$4,549,533 05

BRIDGEWATER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$2,941 97
Steam plant,	3,864 02
Electric plant,	5,289 25
Lines, meters, lamps and globes,	15,878 50
Due for electric light and power,	48 90
Fuel on hand,	25 50
Carbons on hand,	49 50
Oil and waste on hand,	71 21
Globes on hand,	7 05
Cash on hand,	150 79
Total assets, as per books of the company,	\$28,326 69
Profit and loss balance,	1,915 79
	\$30,272 48

LIABILITIES.

Capital stock,	\$15,000 00
Notes payable,	9,378 29
Unpaid bills,	5,683 55
Interest accrued,	210 64
Total liabilities, as per books of the company,	\$30,272 48

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,	\$1,492 00	
Balance of electric manufacturing account,		\$392 36
Error in liabilities returned June 30, 1890,	635 51	
Interest,	210 64	
Balance June 30, 1891,		1,945 79
	<u>\$2,338 15</u>	<u>\$2,338 15</u>

BROCKTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$49,000 00
Machinery and manufacturing appliances, }	109,039 14
Street mains,	
Meters,	3,021 99
Due for gas,	3,500 38
Gas coal on hand,	2,494 37
Coke on hand,	119 00
Tar on hand,	1 38
Enrichers on hand,	2 00
Purifying materials on hand,	80 00
Other gas materials on hand,	2,060 82
Stoves on hand,	721 99
Gas fixtures on hand,	74 35
Gas on hand,	27 50
Gas lamps,	2,803 40
Horses, wagons, etc.,	484 90
Sundry accounts due the company,	1,208 75
Office furniture,	164 15
Cash on hand,	1,037 50
Investments,	17,339 67
Total assets, as per books of the company,	\$193,181 29
Profit and loss balance,	32,991 67
	<u>\$226,172 96</u>

LIABILITIES.

Capital stock,	\$100,000 00
Bonds issued,	100,000 00
Notes payable,	12,000 00
Unpaid bills,	14,172 96
	<u>\$226,172 96</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,	\$20,178 87	
Balance of gas manufacturing account,		\$14,975 97
Rents,		275 00
Other items of income,		340 05
Dividends declared,	7,000 00	
Interest paid,	5,844 01	
Cancellation of lease,	15,000 00	
Depreciation,	559 81	
Balance June 30, 1891,		32,991 67
	<u>\$48,582 69</u>	<u>\$48,582 69</u>

BROOKLINE GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$194,948 83
Machinery and manufacturing appliances (gas),	7,838 66
Street mains (gas),	208,300 65
Meters (gas),	14,525 62
Due for gas,	19,593 74
Gas coal on hand,	20,229 20
Tar on hand,	360 00
Enrichers on hand,	1,071 00
Purifying materials on hand,	165 60
Other gas materials on hand,	16,673 48
New works,	42,675 98
Steam plant (electric),	18,222 67
Electric plant,	64,182 10
Lines, meters, lamps and globes,	58,325 36
Due for electric light and power,	5,415 52
Carbons on hand,	582 20
Oil and waste on hand,	85 50
Incandescent lamps on hand,	924 12
Globes on hand,	28 80
Horses, wagons, etc.,	1,206 00
Sundry accounts due the company,	572 74
Office furniture,	549 00
Cash on hand,	215,269 80
Investments,	6,000 00
Total assets, as per books of the company,	\$897,746 57

LIABILITIES.

Capital stock,	\$500,000 00
Bonds issued,	350,000 00
Unpaid bills,	1,764 37
Deposits,	405 00
Total liabilities, as per books of the company,	\$852,169 37
Profit and loss balance,	45,577 20
	\$897,746 57

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1890,		\$28,188 55
Balance of gas manufacturing account,		39,647 08
Balance of electric manufacturing account,		1,005 32
Interest received,		1,860 48
Rents,		162 00
Premium on sale of bonds and stock,		12,896 63
Dividends declared,	\$31,500 00	
Interest paid,	5,231 97	
Other items,	1,450 89	
Balance June 30, 1891,	45,577 20	
	\$83,760 06	\$83,760 06

CAMBRIDGE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$69,294 58
Steam plant,	91,697 33
Electric plant,	85,326 11

Lines, meters, lamps and globes,	\$97,690 92
Franchise,	13,000 00
Due for electric light and power,	6,575 00
Sundry accounts due the company,	16,904 43
Cash on hand,	2,669 68
Total assets, as per books of the company,	\$391,697 47

LIABILITIES.

Capital stock,	\$200,000 00
Bonds issued,	140,000 00
Notes payable,	13,878 50
Unpaid bills,	16,227 49
Reserve fund,	10,000 00
Total liabilities, as per books of the company,	\$382,105 99
Profit and loss balance,	9,585 48
	\$391,691 47

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1890,		\$6,400 63
Balance of electric manufacturing account,		36,188 53
Dividends declared,	\$12,000 00	
Interest paid,	9,506 05	
Construction charged off,	1,497 63	
Reserve fund,	10,000 00	
Balance June 30, 1891,	9,585 48	
	\$42,589 16	\$42,589 16

CAMBRIDGE GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$64,767 66
Machinery and manufacturing appliances, }	741,742 10
Street mains,	
Meters,	
Due for gas,	35,888 74
Gas coal on hand,	22,565 18
Coke on hand,	1,350 00
Tar on hand,	1,272 00
Other gas materials on hand,	8,356 20
Lungren lamps,	4,021 50
Sundry accounts due the company,	6,248 40
Notes receivable,	39 24
Investments,	63,706 66
Total assets, as per books of the company,	\$951,957 68

LIABILITIES.

Capital stock,	\$700,000 00
Deposits,	2,026 60
Cash balance,	355 01
Amounts due from the company, not included above,	85 14
Total liabilities, as per books of the company,	\$702,466 75
Profit and loss balance,	249,490 93
	\$951,957 68

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$222,452 28
Balance of gas manufacturing account,		95,159 23
Interest received,		1,250 28
Rents,		629 14
Dividends declared,	\$70,000 00	
Balance June 30, 1891,	249,490 93	
	<u>\$319,490 93</u>	<u>\$319,490 93</u>

CANTON.

(See BLUE HILL ELECTRIC COMPANY.)

CHARLESTOWN GAS COMPANY.

ASSETS.

Real estate (gas),	\$511,754 56
Street mains (gas),	1,547 28
Due for gas,	16,976 21
Gas coal on hand,	3,436 80
Coke,	84 00
Tar,	707 20
Enrichers on hand,	246 16
Steam plant (electric),	21,666 12
Electric plant,	60,155 24
Water-gas plant,	20,660 00
Due for electric light and power,	2,692 24
Fuel on hand,	851 59
Electric light extension,	7,834 60
Cash on hand,	3,167 28
Investments,	15,030 00
Total assets, as per books of the company,	<u>\$666,809 28</u>

LIABILITIES.

Capital stock,	\$500,000 00
Notes payable,	34,500 00
Unpaid bills,	1,489 32
Deposits,	550 62
Unpaid dividends,	820 00
Suspense account,	137 71
Reserve fund,	50,590 59
Total liabilities, as per books of the company,	<u>\$588,088 24</u>
Profit and loss balance,	78,721 04
	<u>\$666,809 28</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$73,941 96
Balance of gas manufacturing account,		49,839 85
Balance of electric manufacturing account,		5,821 57
Rents,		144 00
Other items of income,		478 89
Dividends declared,	\$50,000 00	
Interest paid,	1,505 23	
Balance June 30, 1891,	78,721 04	
	<u>\$130,226 27</u>	<u>\$130,226 27</u>

CHELSEA GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$170,000 00
Machinery and manufacturing appliances (gas), }	130,000 00
Street mains (gas),	
Meters (gas),	
Due for gas,	9,456 27
Gas coal on hand,	4,828 82
Purifying materials on hand,	200 00
Stoves on hand,	231 53
Real estate (electric),	3,160 48
Steam plant (electric),	16,746 97
Electric plant,	29,790 48
Lines, meters, lamps and globes,	36,166 35
Due for electric light and power,	2,819 81
Carbons on hand,	180 00
Sundry accounts due the company,	461 13
Cash on hand,	5,892 74
Total assets, as per books of the company,	\$409,934 58

LIABILITIES.

Capital stock,	\$300,000 00
Notes payable,	70,000 00
Deposits,	861 00
Unpaid dividends,	75 00
Total liabilities, as per books of the company,	\$370,936 00
Profit and loss balance,	38,998 58

\$409,934 58

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$53,301 56
Balance of gas manufacturing account,		21,323 09
Balance of electric manufacturing account,		8,028 95
Rents,		192 00
Other items of income,		403 40
Dividends declared,	\$18,000 00	
Interest paid,	3,228 58	
Construction charged off,	23,021 84	
Balance June 30, 1891,	38,998 58	
	\$83,249 00	\$83,249 00

CHICOPEE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$1,020 77
Steam plant,	2,414 16
Electric plant,	5,524 76
Lines, meters, lamps and globes,	4,296 99
Due for electric light and power,	304 90
Carbons on hand,	20 00
Oil and waste on hand,	5 00
Cash on hand,	224 90
Total assets, as per books of the company,	\$13,811 48

LIABILITIES.

Capital stock,	\$10,000 00
Notes payable,	2,300 00
Unpaid bills,	724 05
Profit and loss balance,	787 43
	<u>\$13,811 48</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1890,		\$1,936 31
Balance of electric manufacturing account,		150 94
Interest paid,	\$318 00	
Depreciation,	981 82	
Balance June 30, 1891,	787 43	
	<u>\$2,087 25</u>	<u>\$2,087 25</u>

CHICOPEE GAS WORKS.

ASSETS.

Real estate,	\$20,000 00
Machinery and manufacturing appliances,	1,684 00
Street mains,	6,500 00
Meters,	2,200 00
Due for gas,	653 97
Gas coal on hand,	1,575 00
Coke on hand,	125 00
Tar on hand,	200 00
Enrichers on hand,	6 00
Purifying materials on hand,	25 00
Sundry accounts due the company,	176 82
Office furniture,	100 00
Cash on hand,	378 06
Notes receivable,	18,500 00
Investments,	10,000 00
Total assets, as per books of the company,	<u>\$62,123 85</u>

LIABILITIES.

Capital stock,	\$30,000 00
Unpaid bills,	789 48
Total liabilities, as per books of the company,	<u>\$30,789 48</u>
Profit and loss balance,	31,334 37
	<u>\$62,123 85</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1890,		\$30,628 48
Balance of gas manufacturing account,		4,031 47
Interest received,		828 34
Dividends declared,	\$3,600 00	
Other items,	553 92	
Balance June 30, 1891,	31,334 37	
	<u>\$35,488 29</u>	<u>\$35,488 29</u>

CITIZENS' GAS LIGHT COMPANY (QUINCY).

ASSETS.	
Real estate,	\$9,500 00
Machinery and manufacturing appliances,	15,000 00
Street mains,	32,245 00
Meters,	2,835 75
Due for gas,	880 00
Gas coal on hand,	2,305 50
Coke on hand,	20 00
Tar on hand,	375 00
Purifying materials on hand,	50 00
Stoves on hand,	495 00
Gas fixtures on hand,	200 00
Horses, wagons, etc.,	175 00
Office furniture,	100 00
Cash on hand,	30 02
Total assets, as per books of the company,	\$64,211 27
Profit and loss balance,	45,889 24
	<u>\$110,100 51</u>

LIABILITIES.	
Capital stock,	\$53,000 00
Notes payable,	54,350 51
Unpaid bills,	2,000 00
Interest due but not paid,	750 00
Total liabilities, as per books of the company,	\$110,100 51

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1890,			\$1,035 65
Balance of gas manufacturing account,			2,911 80
Interest received,			144 00
Other items of income,			941 42
Dividends declared,	\$2,580 00		
Interest paid,	1,511 65		
Revaluations,	11,361 05		
Old liabilities not previously returned,	35,000 00		
Other items,	469 41		
Balance June 30, 1891,			45,889 24
	<u>\$50,922 11</u>		<u>\$50,922 11</u>

CITIZENS' GAS LIGHT COMPANY (WAKEFIELD).

ASSETS.	
Real estate (gas),	} \$107,146 32
Machinery and manufacturing appliances (gas),	
Street mains (gas),	
Due for gas,	3,298 73
Gas coal on hand,	2,750 00
Coke on hand,	17 50
Tar on hand,	40 70
Enrichers on hand,	46 69
Other gas materials on hand,	1,651 96
Stoves on hand,	50 86

Real estate (electric),	\$4,904 13
Steam plant (electric),	12,499 17
Electric plant,	14,650 38
Lines, meters, lamps and globes,	19,414 56
Patent rights,	5,000 00
Due for electric light and power,	206 94
Carbons on hand,	12 00
Oil and waste on hand,	12 00
Incandescent lamps on hand,	70 00
Other electric materials on hand,	293 97
Horses, wagons, etc.,	516 00
Sundry accounts due the company,	442 75
Office furniture,	74 25
Cash on hand,	5,771 15
Unexpired insurance,	61 35
Total assets, as per books of the company,	\$178,921 41

LIABILITIES.

Capital stock,	\$95,300 00
Bonds issued,	46,855 82
Notes payable,	28,761 15
Unpaid bills,	6,502 90
Unpaid dividends,	67 00
Interest due but not paid,	1,190 00

Total liabilities, as per books of the company,	\$178,676 87
Profit and loss balance,	244 54
	\$178,921 41

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$5,713 77
Balance of gas manufacturing account,	\$1,514 98	
Balance of electric manufacturing account,	1,216 70	
Other items of income,		313 69
Interest paid,	3,051 24	
Balance June 30, 1891,	244 54	
	\$6,027 46	\$6,027 46

CLINTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$27,000 00
Street mains,	9,000 00
Meters,	500 00
Gas coal on hand,	2,399 03
Coke on hand,	147 30
Tar on hand,	400 00
Enrichers on hand,	150 75
Purifying materials on hand,	100 00
Other gas materials on hand,	736 70
Real estate (electric),	90,695 73
Fuel on hand (electric light),	1,275 47
Carbons on hand,	83 00
Other electric materials on hand,	700 00
Office furniture,	201 00
Cash on hand,	1,223 68
Total assets, as per books of the company,	\$131,611 66

LIABILITIES.

Capital stock,	\$60,000 00
Notes payable,	65,000 00
<hr/>	
Total liabilities, as per books of the company,	\$125,000 00
Profit and loss balance,	9,611 66
	<hr/>
	\$134,611 66

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$8,749 68
Balance of gas manufacturing account,		3,869 56
Balance of electric manufacturing account,		1,280 96
Dividends declared,	\$1,200 00	
Interest paid,	1,800 01	
Depreciation,	1,288 53	
Balance June 30, 1891,	9,611 66	
	<hr/>	<hr/>
	\$13,900 20	\$13,900 20

COHASSET ELECTRIC COMPANY.

ASSETS.

Real estate,	\$4,198 61
Steam plant,	5,864 65
Electric plant,	11,287 60
Lines, meters, lamps and globes,	11,301 03
Due for electric light and power,	181 08
Fuel on hand,	98 00
Oil and waste on hand,	46 00
Incandescent lamps on hand,	31 40
Other electric materials on hand,	78 58
Cash on hand,	343 34
	<hr/>
Total assets, as per books of the company,	\$33,430 29

LIABILITIES.

Capital stock,	\$30,000 00
Notes payable,	500 00
Unpaid bills,	2,860 66
	<hr/>
Total liabilities, as per books of the company,	\$33,360 66
Profit and loss balance,	69 63
	<hr/>
	\$33,430 29

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of electric manufacturing account,		\$88 92
Other items of income,		14 75
Interest paid,	\$18 41	
Depreciation,	15 63	
Balance June 30, 1891,	69 63	
	<hr/>	<hr/>
	\$103 67	\$103 67

COTTAGE CITY GAS AND ELECTRIC COMPANY.

ASSETS.		
Real estate (gas),	}	\$21,864 25
Machinery and manufacturing appliances (gas),		
Street mains (gas),		
Meters (gas),		
Due for gas,		95 20
Gas coal on hand,		22 00
Enrichers on hand,		131 00
Other gas materials on hand,		244 50
Stoves on hand,		142 50
Gas fixtures on hand,		625 58
Real estate (electric),	}	8,682 42
Steam plant (electric),		
Electric plant,		
Lines, meters, lamps and globes,		
Carbons on hand,		8 00
Oil and waste on hand,		23 55
Other electric materials on hand,		52 40
Sundry accounts due the company,		193 62
Office furniture,		33 00
Cash on hand,		436 78
Total assets, as per books of the company,		\$32,554 80

LIABILITIES.		
Capital stock,		\$25,000 00
Bonds issued,		5,730 26
Total liabilities, as per books of the company,		\$30,730 26
Profit and loss balance,		1,824 54
		\$32,554 80

PROFIT AND LOSS BALANCE.		Dr.	Cr.
Balance June 30, 1890,			\$624 21
Balance of gas manufacturing account,			500 12
Balance of electric manufacturing account,			700 21
Balance June 30, 1891,	\$1,824 54		
	\$1,824 54		\$1,824 54

DANVERS GAS LIGHT COMPANY.

ASSETS.		
Machinery and manufacturing appliances,		\$22,348 51
Meters,		380 20
Due for gas,		423 09
Gas coal on hand,		943 57
Coke on hand,		80 00
Tar on hand,		122 50
Stoves on hand,		62 97
Gas fixtures on hand,		64 38
Cash on hand,		114 50
Total assets, as per books of the company,		\$24,539 72

LIABILITIES.		
Capital stock,		\$20,000 00
Notes payable,		3,000 00
Unpaid bills,		90 38
Total liabilities, as per books of the company,		\$23,090 38
Profit and loss balance,		1,449 34
		<u>\$24,539 72</u>

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1890,			\$293 16
Balance of gas manufacturing account,			1,726 18
Interest paid,	\$170 00		
Depreciation,	400 00		
Balance June 30, 1891,	1,449 34		
	<u>\$2,019 34</u>		<u>\$2,019 34</u>

DEDHAM ELECTRIC COMPANY.

ASSETS.		
Real estate,		\$13,416 01
Steam plant,		14,724 24
Electric plant,		19,963 73
Lines, meters, lamps and globes,		48,232 30
Due for electric light and power,		1,232 82
Fuel on hand,		212 50
Carbons on hand,		12 00
Oil and waste on hand,		35 10
Incandescent lamps on hand,		110 40
Globes on hand,		21 00
Horses, wagons, etc.,		170 00
Sundry accounts due the company,		797 36
Office furniture,		16 00
Cash on hand,		1,180 91
Investments,		366 74
Total assets, as per books of the company,		<u>\$100,491 11</u>

LIABILITIES.		
Capital stock,		\$60,000 00
Notes payable,		31,448 02
Unpaid bills,		6,995 39
Interest due but not paid,		194 96
Total liabilities, as per books of the company,		\$98,638 37
Profit and loss balance,		1,852 74
		<u>\$100,491 11</u>

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1890,			\$1,089 90
Balance of electric manufacturing account,			801 79
Wiring,			2,034 23
Guarantee fund,			648 30
Dividends declared,	\$1,800 00		
Interest paid,	921 48		
Balance June 30, 1891,	1,852 74		
	<u>\$4,574 22</u>		<u>\$4,574 22</u>

DEDHAM AND HYDE PARK GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.	
Real estate,	\$7,905 33
Machinery and manufacturing appliances,	12,352 98
Street mains,	21,407 50
Meters,	1,493 70
Due for gas,	900 65
Gas coal on hand,	1,765 34
Coke on hand,	35 80
Tar on hand,	329 00
Stoves,	2,354 34
Engines and gas fixtures on hand, }	345 28
Horses, wagons, etc.,	156 70
Office furniture,	993 96
Cash on hand,	480 00
Investments,	480 00
Total assets, as per books of the company,	\$50,520 58
Profit and loss balance,	59,076 42
	<u>\$109,597 00</u>
LIABILITIES.	
Capital stock,	\$100,000 00
Bonds issued,	9,000 00
Unpaid bills,	597 00
Total liabilities, as per books of the company,	\$109,597 00

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1890,	\$58,369 80	
Balance of gas manufacturing account,		\$595 76
Rents,		137 75
Interest paid,	563 37	
Construction charged off,	684 87	
Depreciation,	191 89	
Balance June 30, 1891,		59,076 42
	<u>\$59,809 93</u>	<u>\$59,809 93</u>

DORCHESTER GAS LIGHT COMPANY.

ASSETS.	
Real estate,	\$511,703 99
Machinery and manufacturing appliances, }	12,085 86
Street mains,	11,607 21
Meters,	13 75
Due for gas,	176 00
Coke on hand,	2 97
Tar on hand,	298 85
Enrichers on hand,	4,716 62
Purifying materials on hand,	144 63
Other gas materials on hand,	8,972 67
Gas fixtures on hand,	6,023 64
Sundry accounts due the company,	21,260 00
Cash on hand,	21,260 00
Notes receivable,	21,260 00
Total assets, as per books of the company,	\$577,006 09

LIABILITIES.

Capital stock,	\$400,000 00
Unpaid bills,	15,236 78
Deposits,	404 00
Total liabilities, as per books of the company,	\$415,640 78
Profit and loss balance,	161,365 31
	<u>\$577,006 09</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1890,		\$161,259 67
Balance of gas manufacturing account,		30,148 47
Interest received,		1,663 89
Rents,		298 28
Dividends declared,	\$32,000 00	
Balance June 30, 1891,	161,365 31	
	<u>\$193,365 31</u>	<u>\$193,365 31</u>

EAST BOSTON GAS COMPANY.

ASSETS.

Real estate,	}	\$225,617 23
Machinery and manufacturing appliances,		
Street mains,		
Meters,		
Due for gas,		6,032 26
Gas coal on hand,		6,794 71
Coke on hand,		214 00
Purifying materials on hand,		201 33
Other gas materials on hand,		900 00
Stoves on hand,		173 67
Gas fixtures on hand,		1,505 59
Horses, wagons, etc.,		278 50
Sundry accounts due the company,		313 88
Cash on hand,		21,236 30
Investments,		38,275 00
Total assets, as per books of the company,		<u>\$301,542 47</u>

LIABILITIES.

Capital stock,	\$220,000 00
Unpaid bills,	2,442 44
Deposits,	201 42
Total liabilities, as per books of the company,	\$222,643 86
Profit and loss balance,	78,898 61
	<u>\$301,542 47</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1890,		\$74,445 70
Balance of gas manufacturing account,		25,163 70
Interest received,		2,603 00
Other items of income,		324 21
Dividends declared,	\$22,000 00	
Investments charged off,	1,638 00	
Balance June 30, 1891,	78,898 61	
	<u>\$102,536 61</u>	<u>\$102,536 61</u>

EASTHAMPTON GAS COMPANY.

ASSETS.

Real estate (gas),	99,500 00
Machinery and manufacturing appliances (gas),	10,500 00
Street mains (gas),	8,000 00
Meters (gas),	500 00
Due for gas,	802 48
Gas coal on hand,	463 50
Coke on hand,	28 00
Tar on hand,	19 50
Enrichers on hand,	16 40
Purifying materials on hand,	91 00
Other gas materials on hand,	40 00
Real estate (electric),	397 28
Steam plant (electric),	630 84
Electric plant,	5,350 00
Lines, meters, lamps and globes (electric), }	
Due for electric light and power,	515 62
Carbons on hand,	100 00
Oil and waste on hand,	
Incandescent lamps on hand, }	
Globes on hand, }	
Other electric materials on hand, }	
Sundry accounts due the company,	200 00
Cash on hand,	219 86
Total assets, as per books of the company,	937,374 48

LIABILITIES.

Capital stock,	30,000 00
Notes payable,	1,000 00
Unpaid bills,	881 95
Total liabilities, as per books of the company,	31,881 95
Profit and loss balance,	5,492 53

937,374 48

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		4,665 77
Balance of gas manufacturing account,		3,609 96
Balance of electric manufacturing account,		50 34
Interest received,		173 42
Rents,		50 00
Dividends declared,	3,000 00	
Other items,	56 96	
Balance June 30, 1891,	5,492 53	
	98,549 49	98,549 49

THE EDISON ELECTRIC ILLUMINATING COMPANY (BOSTON).

ASSETS.

Real estate,	}	\$1,728,607 97
Steam plant,		
Electric plant,		
Lines, meters, lamps and globes, }		
Patent rights,		
Due for electric light and power,		41,398 95

Sundry accounts due the company,	\$2,697 34
Cash on hand,	189,843 76
Notes receivable,	41,698 09
Investments,	61,021 95
Total assets, as per books of the company,	\$2,065,268 06

LIABILITIES.

Capital stock,	\$1,263,500 00
Bonds issued,	703,000 00
Notes payable,	10,000 00
Unpaid bills,	11,419 07
Depreciation fund,	39,090 00
Amounts due from the company, not included above,	29,672 30
Total liabilities, as per books of the company,	\$2,056,591 37
Profit and loss balance,	8,676 69
	\$2,065,268 06

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,	\$17,901 45	
Balance of electric manufacturing account,		\$132,758 49
Dividends declared,	63,800 00	
Interest paid,	13,255 63	
Construction charged off,	2,124 72	
To reserve fund,	27,000 00	
Balance June 30, 1891,	8,676 69	
	\$132,758 49	\$132,758 49

EDISON ELECTRIC ILLUMINATING COMPANY OF BROCKTON.

ASSETS.

Arc plant,	\$31,691 77
Real estate,	43,640 23
Steam plant,	26,642 73
Electric plant,	22,605 04
Lines, meters, lamps and globes,	57,032 39
Patent rights,	16,500 00
Carbons on hand,	61 50
Oil and waste on hand,	47 15
Incandescent lamps on hand,	558 89
Other electric materials on hand,	2,234 22
Motors on hand,	372 24
Horses, wagons, etc.,	8,772 61
Sundry accounts due the company,	8,265 82
Cash on hand,	897 06
Notes receivable,	2,261 63
Total assets, as per books of the company,	\$221,583 28

LIABILITIES.

Capital stock,	\$92,500 00
Bonds issued,	80,000 00
Notes payable,	31,511 07
Interest due but not paid,	933 34
Depreciation fund,	16,638 87
Total liabilities, as per books of the company,	\$221,583 28

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance of electric manufacturing account,		\$14,652 00
Dividends declared,	\$5,100 00	
Interest paid,	6,850 00	
Depreciation,	2,394 31	
To depreciation fund,	307 69	
	<u>\$14,652 00</u>	<u>\$14,652 00</u>

EDISON ELECTRIC ILLUMINATING COMPANY OF FALL RIVER.

ASSETS.

Gas fixtures on hand,	}		\$89,069 12
Real estate,			
Steam plant,			
Electric plant,			
Lines, meters, lamps and globes,			6,856 90
Patent rights,			13,500 00
Due for electric light and power,			1,319 30
Incandescent lamps on hand,			2,176 47
Other electric materials on hand,			3,062 92
Motors on hand,			4,873 72
Sundry accounts due the company,			1,943 04
Cash on hand,			2,119 45
Total assets, as per books of the company,			<u>\$124,920 92</u>

LIABILITIES.

Capital stock,	\$90,000 00
Notes payable,	23,000 00
Unpaid bills,	6,173 38
Total liabilities, as per books of the company,	<u>\$119,173 38</u>
Profit and loss balance,	5,747 54
	<u>\$124,920 92</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1890,		\$11,266 94
Balance of electric manufacturing account,		15,806 65
Other items of income,		50 00
Dividends declared,	\$5,580 00	
Interest paid,	823 21	
Patent rights charged off,	13,500 00	
Other items,	1,072 84	
Balance June 30, 1891,	5,747 54	
	<u>\$27,123 59</u>	<u>\$27,123 59</u>

EDISON ELECTRIC ILLUMINATING COMPANY OF LAWRENCE.

ASSETS.

Real estate,	}		\$87,442 70
Steam plant,			
Electric plant,			
Lines, meters, lamps and globes,			
Due for electric light and power,			5,403 42
Carbons on hand,			103 58
Oil and waste on hand,			50 16

Incandescent lamps on hand,	\$579 38
Globes on hand,	33 53
Other electric materials on hand,	1,348 02
Motors on hand,	2,693 87
Municipal plant,	20,459 37
Sundry accounts due the company,	1,321 38
Construction,	2,391 91
Cash on hand,	2,985 68
Investments,	2,882 04
Total assets, as per books of the company,	<u>\$127,695 02</u>

LIABILITIES.

Capital stock,	\$65,000 00
Notes payable,	42,500 00
Unpaid bills,	7,623 50
Total liabilities, as per books of the company,	<u>\$115,123 50</u>
Profit and loss balance,	12,571 52
	<u>\$127,695 02</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$2,668 42
Balance of electric manufacturing account,		683 21
Steam heating,		1,332 75
Rents,		330 00
Other items of income,		97 80
Jobbing,		7,755 13
Interest paid,	\$295 79	
Balance June 30, 1891,	12,571 52	
	<u>\$12,867 31</u>	<u>\$12,867 31</u>

ELECTRIC LIGHT AND PATENT FLOORING COMPANY (AMESBURY).

ASSETS.

Real estate,	\$11,000 00
Steam plant,	13,148 89
Electric plant,	20,978 14
Lines, meters, lamps and globes,	7,807 50
Patent rights,	4,000 00
Due for electric light and power,	1,464 63
Fuel on hand,	1,650 00
Carbons on hand,	25 00
Oil and waste on hand,	50 00
Incandescent lamps on hand,	65 00
Globes on hand,	8 18
Other electric materials on hand,	663 35
Horses, wagons, etc.,	175 00
Sundry accounts due the company,	2,448 60
Office furniture,	100 00
Cash on hand,	25 65
Notes receivable,	231 00
Other permanent works,	47,237 85
Total assets, as per books of the company,	<u>\$111,078 79</u>

LIABILITIES.

Capital stock,	\$42,400 00
Notes payable,	63,000 00
Unpaid bills,	2,606 87
Interest due but not paid,	716 67
Total liabilities, as per books of the company,	\$108,723 54
Profit and loss balance,	2,355 25
	<u>\$111,078 79</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$2,396 37
Balance of electric manufacturing account,		412 83
Interest received,		26 77
Rent,		50 00
Rent of mill and power,		5,652 90
Other items of income,		308 75
Dividends declared,	\$1,143 00	
Interest paid,	3,268 87	
Depreciation, mill machinery,	1,900 00	
Other items,	180 50	
Balance June 30, 1891,	2,355 25	
	<u>\$8,847 62</u>	<u>\$8,847 62</u>

FALL RIVER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$22,565 12
Steam plant,	23,950 96
Electric plant,	37,994 75
Lines, meters, lamps and globes,	35,433 92
Due for electric light and power,	3,384 09
Cash on hand,	3,919 07
Total assets, as per books of the company,	\$127,247 91

LIABILITIES.

Capital stock,	\$120,000 00
Notes payable,	2,000 00
Unpaid bills,	1,623 33
Total liabilities, as per books of the company,	\$123,623 33
Profit and loss balance,	3,624 58
	<u>\$127,247 91</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$2,714 13
Balance of electric manufacturing account,		14,342 98
Rents,		126 97
Dividends declared,	\$5,850 00	
Interest paid,	832 53	
Depreciation,	6,300 00	
Other items,	576 97	
Balance June 30, 1891,	3,624 58	
	<u>\$17,184 08</u>	<u>\$17,184 08</u>

FALL RIVER GAS WORKS COMPANY.

ASSETS.

Real estate,	\$135,169 97
Machinery and manufacturing appliances,	68,736 79
Street mains,	95,203 39
Meters,	19,191 89
Due for gas,	3,169 39
Gas coal on hand,	2,573 58
Tar on hand,	1,523 19
Enrichers on hand,	499 77
Purifying materials on hand,	16 50
Other gas materials on hand,	5,910 38
Gas fixtures on hand,	1,090 69
Small improvements,	2,425 32
Gas engines,	678 34
Horses, wagons, etc.,	86 40
Sundry accounts due the company,	819 08
Office furniture,	403 96
Cash on hand,	20,062 09
Total assets, as per books of the company,	\$357,560 73

LIABILITIES.

Capital stock,	\$288,000 00
Unpaid bills,	12,276 48
Deposits,	162 60
Total liabilities, as per books of the company,	\$300,439 08
Profit and loss balance,	57,121 65
	\$357,560 73

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1890,		\$50,341 57
Balance of gas manufacturing account,		30,606 03
Interest received,		869 83
Rents,		1,175 24
Other items of income,		48 98
Dividends declared,	\$25,920 00	
Balance June 30, 1891,	57,121 65	
	\$83,041 65	\$83,041 65

FITCHBURG GAS COMPANY.

ASSETS.

Real estate (gas),	\$9,500 00
Machinery and manufacturing appliances (gas),	17,659 87
Street mains (gas),	10,000 00
Meters (gas),	5,000 00
Due for gas,	2,101 26
Gas coal on hand,	800 00
Enrichers on hand,	280 00
Water works,	8,184 24

Real estate (electric),	\$22,705 85
Steam plant (electric),	8,000 00
Electric plant,	31,000 00
Lines, meters, lamps and globes,	41,436 07
Due for electric light and power,	378 67
Fuel on hand (electric light),	900 00
Carbons on hand,	100 00
Incandescent lamps on hand,	186 90
Globes on hand,	52 19
Other electric materials on hand,	182 62
Sundry accounts due the company,	483 05
Cash on hand,	4,364 38
Notes receivable,	2,185 00
	<hr/>
Total assets, as per books of the company,	\$167,500 00

LIABILITIES.

Capital stock,	\$100,000 00
Notes payable,	66,000 00
Depreciation fund,	1,500 00
	<hr/>
Total liabilities, as per books of the company,	\$167,500 00

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of gas manufacturing account,		\$11,369 22
Balance of electric manufacturing account,		6,817 76
Interest received,		223 05
Other items of income,		814 57
Dividends declared,	\$10,000 00	
Interest paid,	2,334 92	
Electric light construction charged off,	6,889 68	
	<hr/>	<hr/>
	\$19,224 60	\$19,224 60

FRAMINGHAM ELECTRIC COMPANY.

ASSETS.

Real estate,	\$12,882 82
Steam plant,	26,286 48
Electric plant,	37,892 22
Lines, meters, lamps and globes,	57,309 79
Patent rights,	3,062 35
Due for electric light and power,	1,990 44
Fuel on hand,	} 672 75
Carbons on hand,	
Oil and waste on hand,	
Incandescent lamps on hand,	
Globes on hand,	
Other electric materials on hand,	
Motors on hand,	
Electric fixtures on hand,	
Office furniture,	<hr/> 168 00
Total assets, as per books of the company,	\$140,264 85

LIABILITIES.

Capital stock,	\$80,000 00
Bonds issued,	50,000 00
Notes payable,	4,466 39
Unpaid bills,	1,015 59
Amounts due from the company, not included above,	1,863 88
	<hr/>
Total liabilities, as per books of the company,	\$137,345 86
Profit and loss balance,	2,918 99
	<hr/>
	\$140,264 85

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1890,		\$1,156 48
Balance of electric manufacturing account,		5,138 92
Interest paid,	\$3,000 00	
Other items,	376 41	
Balance June 30, 1891,	2,918 99	
	<hr/>	<hr/>
	\$6,295 40	\$6,295 40

FRAMINGHAM GAS FUEL AND POWER COMPANY.

ASSETS.

Real estate,	\$31,171 90
Machinery and manufacturing appliances,	30,789 57
Street mains,	24,756 08
Meters,	2,076 13
Due for gas,	252 51
Gas coal on hand,	230 70
Purifying materials on hand,	75 00
Other gas materials on hand,	978 61
Stoves,	2,326 80
Gas fixtures and materials on hand, }	
Tools,	695 14
Horses, wagons, etc.,	216 75
Sundry accounts due the company,	1,643 47
Office furniture,	1,039 46
Cash on hand,	44 13
Patent rights and franchises,	40,000 00
	<hr/>
Total assets, as per books of the company,	\$136,206 25
Profit and loss balance,	16,600 29
	<hr/>
	\$152,896 54

LIABILITIES.

Capital stock,	\$75,000 00
Bonds issued,	75,000 00
Notes payable,	400 00
Unpaid bills,	546 54
Interest due but not paid,	1,950 00
	<hr/>
Total liabilities, as per books of the company,	\$152,896 54

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,	\$11,019 35	
Balance of gas manufacturing account,	3,531 30	
Interest received,		\$60 00
Other items of income,		375 65
Interest paid,	2,250 00	
Other items,	235 29	
Balance June 30, 1891,		16,600 29
	\$17,035 94	\$17,035 94

FRANKLIN.

(See UNION ELECTRIC LIGHT COMPANY.)

FRANKLIN ELECTRIC LIGHT COMPANY (TURNER'S FALLS).

ASSETS.

Electric plant,	\$11,007 46
Due for electric light and power,	91 27
Carbons on hand,	} 60 00
Oil and waste on hand,	
Incandescent lamps on hand,	
Globes on hand,	
Other electric materials on hand,	} 6 79
Cash on hand,	
Total assets, as per books of the company,	\$11,165 52

LIABILITIES.

Capital stock,	\$10,000 00
Notes payable,	400 00
Total liabilities, as per books of the company,	\$10,400 00
Profit and loss balance,	765 52
	\$11,165 52

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$305 59
Balance of electric manufacturing account,		1,017 51
Dividends declared,	\$400 00	
Interest paid,	157 58	
Balance June 30, 1891,	765 52	
	\$1,323 10	\$1,323 10

GARDNER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$10,060 29
Steam plant,	13,204 23
Electric plant,	21,210 48
Lines, meters, lamps and globes,	20,979 26

Due for electric light and power,	\$862 79
Fuel on hand,	121 80
Carbons on hand,	43 26
Oil and waste on hand,	8 87
Incandescent lamps on hand,	799 58
Other electric materials on hand,	1,116 79
Electric fixtures on hand,	207 18
Horses, wagons, etc.,	153 60
Sundry accounts due the company,	798 38
Office furniture,	78 85
Cash on hand,	659 36
Total assets, as per books of the company,	\$70,304 62
Profit and loss balance,	2,938 82
	\$73,243 44

LIABILITIES.

Capital stock,	\$28,700 00
Notes payable,	43,900 00
Unpaid bills,	643 44
Total liabilities, as per books of the company,	\$73,243 44

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,	\$2,695 27	
Balance of electric manufacturing account,		\$2,153 31
Interest paid,	1,804 33	
Other items,	592 53	
Balance June 30, 1891,		2,938 82
	<u>\$5,092 13</u>	<u>\$5,092 13</u>

GARDNER GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$2,500 00
Machinery and manufacturing appliances,	1,500 00
Street mains,	14,200 00
Meters,	1,300 00
Due for gas,	350 11
Enrichers on hand,	250 00
Stoves on hand,	25 00
Gas fixtures on hand,	40 00
Horses, wagons, etc.,	400 00
Office furniture,	100 00
Cash on hand,	16 05
Total assets, as per books of the company,	\$20,681 16
Profit and loss balance,	41,077 10
	\$61,758 26

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	12,500 00
Notes payable,	10,350 00
Unpaid bills,	4,189 82
Amounts due from the company, not included above,	4,718 44
Total liabilities, as per books of the company,	\$61,758 26

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$3,054 73
Balance of gas manufacturing account,	\$2,247 49	
Interest paid,	1,136 17	
Revaluation of plant,	32,022 89	
Old liabilities not before returned,	8,725 28	
Balance June 30, 1891,		41,077 10
	<u>\$44,131 83</u>	<u>\$44,131 83</u>

GLOUCESTER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$4,650 00
Steam plant,	5,594 75
Electric plant,	15,193 83
Lines, meters, lamps and globes,	13,382 05
Due for electric light and power,	2,133 46
Fuel on hand,	16 45
Carbons on hand,	80 00
Oil and waste on hand,	29 85
Incandescent lamps on hand,	444 71
Globes on hand,	49 58
Sundry accounts due the company,	800 42
Office furniture and tools,	126 20
Cash on hand,	5,327 93
Notes receivable,	12,950 00
Unexpired insurance,	75 36
Total assets, as per books of the company,	<u>\$60,854 59</u>

LIABILITIES.

Capital stock,	\$38,700 00
Notes payable,	4,674 44
Unpaid bills,	8,620 44
House construction,	106 46
Total liabilities, as per books of the company,	<u>\$52,101 34</u>
Profit and loss balance,	8,753 25
	<u>\$60,854 59</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$4,643 42
Balance of electric manufacturing account,		4,233 36
Rents,		245 02
Interest paid,	\$368 55	
Balance June 30, 1891,	8,753 25	
	<u>\$9,121 80</u>	<u>\$9,121 80</u>

GLOUCESTER GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$40,000 00
Machinery and manufacturing appliances, }	40,000 00
Street mains,	
Meters,	

Due for gas,	\$4,495 93
Gas coal on hand,	1,766 40
Coke on hand,	337 37
Tar on hand,	569 50
Purifying materials on hand,	110 00
Other gas materials on hand,	2,278 20
Stoves on hand,	150 00
Gas fixtures on hand,	500 00
Sundry accounts due the company,	2,489 06
Office furniture,	150 00
Cash on hand,	3,710 93
Notes receivable,	1,331 93
Total assets, as per books of the company,	\$97,889 32

LIABILITIES.

Capital stock,	\$80,000 00
Unpaid bills,	374 15
Total liabilities, as per books of the company,	\$80,374 15
Profit and loss balance,	17,515 17
	\$97,889 32

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$30,112 23
Balance of gas manufacturing account,		12,805 01
Rents,		2,244 34
Interest received,		61 72
Premium on stock sold,		14,160 00
Other items of income,		800 39
Dividends declared,	\$8,538 00	
Construction charged off,	34,108 01	
Other items,	22 51	
Balance June 30, 1891,	17,515 17	
	\$60,183 69	\$60,183 69

GREAT BARRINGTON ELECTRIC LIGHT COMPANY.

ASSETS.

Steam plant,	\$5,530 28
Electric plant,	
Lines, meters, lamps and globes, }	21,280 57
Patent rights,	
Due for electric light and power,	760 78
Fuel on hand,	76 98
Carbons on hand,	44 50
Oil and waste on hand,	15 38
Incandescent lamps on hand,	241 65
Globes on hand,	6 80
Other electric materials on hand,	574 44
Tools,	83 10
Sundry accounts due the company,	655 58
Meters,	44 13
Cash on hand,	192 31
Investments,	1,100 00
Total assets, as per books of the company,	\$30,606 50

LIABILITIES.

Capital stock,	\$23,800 00
Notes payable,	4,600 00
Unpaid bills,	1,686 40
Interest due but not paid,	81 26

Total liabilities, as per books of the company,	\$30,067 65
Profit and loss balance,	538 85

\$30,606 50

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$261 98
Balance of electric manufacturing account,		525 87
Interest paid,	\$249 00	
Balance June 30, 1891,	538 85	
	<hr/>	<hr/>
	\$787 85	\$787 85

GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$4,000 00
Steam plant,	10,030 07
Electric plant,	24,129 09
Construction,	522 45
Due for electric light and power,	261 61
Fuel on hand,	105 75
Oil and waste on hand,	40 00
Incandescent lamps on hand,	350 20
Other electric materials on hand,	766 63
Sundry accounts due the company,	421 44
Cash on hand,	636 08

Total assets, as per books of the company,	\$41,263 22
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LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	8,000 00
Notes payable,	2,000 00
Unpaid bills,	904 89

Total liabilities, as per books of the company,	\$40,904 89
Profit and loss balance,	358 33

\$41,263 22

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$119 42
Balance of electric manufacturing account,		611 23
Interest paid,	\$372 32	
Balance June 30, 1891,	358 33	
	<hr/>	<hr/>
	\$730 65	\$730 65

GREENFIELD GAS LIGHT COMPANY.

ASSETS.	
Real estate,	\$44,608 47
Street mains,	4,299 27
Meters,	1,513 71
Due for gas,	832 33
Gas coal on hand,	250 00
Tar on hand,	35 00
Enrichers on hand,	120 00
Purifying materials on hand,	80 10
Other gas materials on hand,	96 54
Stoves on hand,	176 87
Gas fixtures on hand, }	176 87
Sundry accounts due the company,	188 98
Cash on hand,	36 43
Total assets, as per books of the company,	\$52,237 70
Profit and loss balance,	103 11
	<u>\$52,340 81</u>

LIABILITIES.	
Capital stock,	\$50,000 00
Notes payable,	1,500 00
Amount due from the company, not included above,	840 81
Total liabilities, as per books of the company,	\$52,340 81

PROFIT AND LOSS ACCOUNT.		
	DR.	CR.
Balance June 30, 1890,	\$1,031 70	
Balance of gas manufacturing account,		\$1,225 69
Dividends declared,	120 00	
Interest paid,	104 44	
Depreciation,	72 66	
Balance June 30, 1891,		103 11
	<u>\$1,328 80</u>	<u>\$1,328 80</u>

HAVERHILL ELECTRIC COMPANY.

ASSETS.	
Electric plant,	\$130,310 18
Due for electric light and power,	5,835 92
Globes on hand,	2,465 17
Sundry accounts due the company,	89 80
Cash on hand,	2,038 79
Total assets, as per books of the company,	\$140,739 86

LIABILITIES.	
Capital stock,	\$85,000 00
Notes payable,	35,500 00
Unpaid bills,	3,751 31
Total liabilities, as per books of the company,	\$124,251 31
Profit and loss balance,	16,488 55
	<u>\$140,739 86</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1890,		\$9,913 04
Balance of electric manufacturing account,		13,813 83
Rents,		663 04
Dividends declared,	\$6,800 00	
Interest paid,	1,101 36	
Balance June 30, 1891,	16,488 55	
	<u>\$24,389 91</u>	<u>\$24,389 91</u>

HAVERHILL GAS LIGHT COMPANY.

ASSETS.

Machinery and manufacturing appliances,	\$130,330 89
Street mains,	29,621 71
Meters,	6,775 81
Due for gas,	8,224 13
Gas coal on hand,	8,259 58
Coke on hand,	315 00
Tar on hand,	3,000 00
Enrichers on hand,	216 30
Purifying materials on hand,	500 00
Lungren lamps,	3,350 42
Sundry accounts due the company,	1,808 29
Cash on hand,	5,095 35
Investments,	18,400 00
Total assets, as per books of the company,	<u>\$215,896 98</u>

LIABILITIES.

Capital stock,	\$75,000 00
Notes payable,	42,500 00
Unpaid bills,	4,514 25
Total liabilities, as per books of the company,	<u>\$122,014 25</u>
Profit and loss balance,	93,882 73
	<u>\$215,896 98</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1890,		\$68,772 46
Balance of gas manufacturing account,		33,726 02
Interest received,		503 00
Dividends declared,	\$7,500 00	
Interest paid,	1,618 75	
Balance June 30, 1891,	93,882 73	
	<u>\$103,001 48</u>	<u>\$103,001 48</u>

HUDSON ELECTRIC LIGHT COMPANY.

ASSETS.

Steam plant,	\$1,365 77
Electric plant,	6,772 03
Lines, meters, lamps and globes,	8,427 20

Due for electric light and power,	\$291 18
Cash on hand,	605 81
Investments,	5,875 00
Total assets, as per books of the company,	\$23,337 59

LIABILITIES.

Capital stock,	\$15,000 00
Notes payable,	7,000 00
Total liabilities, as per books of the company,	\$22,000 00
Profit and loss balance,	1,337 59

\$23,337 59

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$445 16
Balance of electric manufacturing account,		1,266 29
Oil lamps,		520 00
Interest paid,	\$373 86	
Oil lamps,	520 00	
Balance June 30, 1891,	1,337 59	
	<u>\$2,231 45</u>	<u>\$2,231 45</u>

HYDE PARK ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$13,926 73
Steam plant,	32,042 75
Electric plant,	49,952 06
Lines, meters, lamps and globes,	42,510 49
Patent rights,	20,250 50
Due for electric light and power,	2,071 50
Fuel on hand,	380 00
Carbons on hand,	20 00
Oil and waste on hand,	21 05
Incandescent lamps on hand,	321 00
Globes on hand,	17 50
Taxes paid,	341 42
Unexpired insurance,	239 60
Horses, wagons, etc.,	128 00
Sundry accounts due the company,	908 24
Office furniture,	60 30
Cash on hand,	1,163 30
Notes receivable,	745 70
Total assets, as per books of the company,	\$165,100 14

LIABILITIES.

Capital stock,	\$100,000 00
Bonds issued,	50,000 00
Notes payable,	4,277 96
Unpaid bills,	5,362 25

Total liabilities, as per books of the company,	\$159,640 21
Profit and loss balance,	5,459 93

\$165,100 14

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$3,480 56
Balance of electric manufacturing account,		4,324 68
Jobbing,		1,993 90
Dividends declared,	\$1,500 00	
Interest paid,	2,839 21	
Balance June 30, 1891,	5,459 93	
	\$9,799 14	\$9,799 14

IPSWICH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,700 00
Machinery and manufacturing appliances,	2,000 00
Street mains,	5,100 00
Meters,	1,800 00
Due for gas,	167 62
Coal on hand,	60 00
Oil on hand,	100 00
Total assets, as per books of the company,	\$12,917 62
Profit and loss balance,	13,502 44
	\$26,420 06

LIABILITIES.

Capital stock,	\$16,000 00
Bonds issued,	8,000 00
Notes payable,	747 82
Unpaid bills,	1,354 10
Amounts due from the company, not included above,	318 14
Total liabilities, as per books of the company,	\$26,420 06

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,	\$15,445 09	
Balance of gas manufacturing account,		\$1,029 87
Error in bills payable June 30, 1890,		1,229 68
Other items of income,		194 10
Interest paid,	511 00	
Balance June 30, 1891,		13,502 44
	\$15,956 09	\$15,956 09

JAMAICA PLAIN GAS LIGHT COMPANY.

ASSETS.

Real estate,	}	\$267,293 94
Machinery and manufacturing appliances,		
Street mains,		
Meters,		
Due for gas,		8,828 61
Gas coal on hand,		9,404 50
Coke on hand,		50 00
Enrichers on hand,		240 00
Other gas materials on hand,		2,190 60
Horses, wagons, etc.,		200 00
Sundry accounts due the company,		1,711 95
Office furniture,		750 00
Cash on hand,		4,911 36
Investments,		3,134 20
Total assets, as per books of the company,		\$298,715 16

LIABILITIES.

Capital stock,	\$200,000 00
Notes payable,	42,500 00
Unpaid bills,	1,985 29
Deposits,	286 40
Total liabilities, as per books of the company,	\$244,771 69
Profit and loss balance,	53,943 47
	<u>\$298,715 16</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1890,		\$51,507 98
Balance of gas manufacturing account,		23,136 15
Rents,		81 00
Dividends declared,	\$18,000 00	
Interest paid,	1,948 25	
Depreciation,	363 17	
Other items,	470 24	
Balance June 30, 1891,	53,943 47	
	<u>\$74,725 13</u>	<u>\$74,725 13</u>

LAWRENCE GAS COMPANY.

ASSETS.

Real estate (gas),	}	\$484,105 79
Machinery and manufacturing appliances (gas),		
Street mains (gas),		
Meters (gas),		
Due for gas,		8,009 74
Gas coal on hand,		29,496 41
Coke on hand,		512 00
Tar on hand,		1,155 00
Enrichers on hand,		1,607 24
Purifying materials on hand,		2,235 65
Other gas materials on hand,		10,329 02
Aqua ammonia,		3,075 11
Stoves on hand,		436 72
Gas fixtures on hand,		8,502 27
Unexpired insurance,		400 00
Steam plant (electric),		15,262 88
Electric plant,		27,079 55
Lines, meters, lamps and globes,		33,664 57
Rents,		175 00
Due for electric light and power,		2,147 66
Fuel on hand (electric light),		6,398 02
Carbons on hand,		66 00
Oil and waste on hand,		68 30
Globes on hand,		51 00
Other electric materials on hand,		458 72
Suspense account, new work,		8,822 71
Edison electric plant,		114,493 85
Sundry accounts due the company,		303 44
Expense,		800 00
Cash on hand,		3,935 31
Interest,		250 00
Total assets, as per books of the company,		<u>\$763,841 96</u>

LIABILITIES.

Capital stock,	\$500,000 00
Bonds issued,	125,000 00
Notes payable,	75,000 00
Unpaid bills,	9,879 12
Total liabilities, as per books of the company,	\$709,879 12
Profit and loss balance,	53,962 84
	\$763,841 96

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$63,075 08
Balance of gas manufacturing account,		27,903 25
Balance of electric manufacturing account,		7,196 96
Rents,		398 67
Other items of income,		520 87
Dividends declared,	\$40,000 00	
Interest paid,	4,831 99	
Other items,	300 00	
Balance June 30, 1891,	53,962 84	
	\$99,394 83	\$99,394 83

LEE ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$1,500 00
Machinery and manufacturing appliances (gas),	2,215 88
Street mains (gas),	4,000 00
Meters (gas),	685 85
Due for gas,	34 50
Gas coal on hand,	16 75
Real estate (electric),	4,500 68
Steam plant (electric),	4,488 74
Electric plant,	8,867 77
Lines, meters, lamps and globes,	14,718 70
Fuel on hand (electric light),	103 60
Oil and waste on hand,	27 20
Incandescent lamps on hand,	221 80
Other electric materials on hand,	82 18
Horses, wagons, etc.,	150 00
Sundry accounts due the company,	1,021 56
Total assets, as per books of the company,	\$42,635 11
Profit and loss balance,	229 38
	\$42,864 49

LIABILITIES.

Capital stock,	\$20,000 00
Bonds issued,	15,000 00
Notes payable,	1,242 62
Unpaid bills,	6,621 97
Total liabilities, as per books of the company,	\$42,864 49

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$472 43
Balance of gas manufacturing account,	\$511 52	
Balance of electric manufacturing account,	42 54	
Wiring,		348 54
Interest paid,	496 29	
Balance June 30, 1891,		229 38
	<u>\$1,050 35</u>	<u>\$1,050 35</u>

LEICESTER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$4,500 00
Electric plant,	16,132 68
Due for electric light and power,	1,041 31
Fuel on hand,	15 00
Oil and waste on hand,	15 55
Tools and electric materials on hand,	113 60
Cash on hand,	17 52
Water wheel,	1,516 82
Total assets, as per books of the company,	<u>\$23,352 48</u>
Profit and loss balance,	7,473 80
	<u>\$30,826 28</u>

LIABILITIES.

Capital stock,	\$4,000 00
Notes payable,	21,209 45
Unpaid bills,	5,616 83
Total liabilities, as per books of the company,	<u>\$30,826 28</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,	\$5,923 99	
Balance of electric manufacturing account,		\$125 66
Other items of income,		5 55
Interest paid,	881 27	
Depreciation,	799 75	
Balance June 30, 1891,		7,473 80
	<u>\$7,605 01</u>	<u>\$7,605 01</u>

LEOMINSTER ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$10,455 24
Steam plant,	9,547 33
Electric plant,	17,210 38
Lines, meters, lamps and globes,	41,957 83
Franchise,	10,000 00
Due for electric light and power,	1,121 41
Fuel on hand,	173 00
Carbons on hand,	40 00
Oil and waste on hand,	57 50
Incandescent lamps on hand,	160 20
Globes on hand,	3 50

Other electric materials on hand,	\$239 46
Horses, wagons, etc.,	59 50
Sundry accounts due the company,	340 76
Office furniture,	33 15
Cash on hand,	1,056 06
Notes receivable,	20 00
Unexpired insurance, interest and taxes,	912 76
Total assets, as per books of the company,	\$93,388 08
Profit and loss balance,	1,078 12
	<u>\$94,466 20</u>

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	38,775 04
Unpaid bills,	5,691 16
Total liabilities, as per books of the company,	\$94,466 20

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,	\$436 92	
Balance of electric manufacturing account,		\$82 81
Interest paid,	724 01	
Balance June 30, 1891,		1,078 12
	<u>\$1,160 93</u>	<u>\$1,160 93</u>

LEOMINSTER GAS LIGHT COMPANY.

ASSETS.

Real estate,	}		\$48,054 47
Machinery and manufacturing appliances,			
Street mains,			1,945 53
Meters,			1,161 55
Due for gas,			168 30
Enrichers on hand,			31 80
Sundry accounts due the company,			971 94
Cash on hand,			1,200 00
Notes receivable,			<u>\$53,533 59</u>
Total assets, as per books of the company,			\$53,533 59

LIABILITIES.

Capital stock,	\$50,000 00
Total liabilities, as per books of the company,	\$50,000 00
Profit and loss balance,	3,533 59
	<u>\$53,533 59</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$2,029 39
Balance of gas manufacturing account,		2,431 27
Rents,		78 00
Other items of income,		62 43
Dividends declared,	\$1,000 00	
Construction charged off,	54 76	
Other items,	2 75	
Balance June 30, 1891,	3,533 59	
	<u>\$4,591 09</u>	<u>\$4,591 09</u>

LEXINGTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$1,514 95
Machinery and manufacturing appliances,	21,523 73
Street mains,	6,692 15
Meters,	633 87
Due for gas,	613 95
Tar on hand,	27 50
Enrichers on hand,	20 00
Cash on hand,	1,132 42
Notes receivable,	546 00
Total assets, as per books of the company,	<u>\$32,704 57</u>

LIABILITIES.

Capital stock,	\$20,000 00
Notes payable,	67 00
Unpaid bills,	244 50
Total liabilities, as per books of the company,	<u>\$20,311 50</u>
Profit and loss balance,	12,393 07
	<u>\$32,704 57</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1890,		\$11,329 10
Balance of gas manufacturing account,		1,583 85
Interest received,		7 94
Rents,		10 00
Other items of income,		62 18
Dividends declared,	\$600 00	
Balance June 30, 1891,	12,393 07	
	<u>\$12,993 07</u>	<u>\$12,993 07</u>

LOWELL ELECTRIC LIGHT CORPORATION.

ASSETS.

Real estate,	\$26,954 67
Steam plant,	96,824 95
Electric plant,	108,642 48
Lines, meters, lamps and globes,	210,350 25
Inside wiring,	6,212 60
Due for electric light and power,	9,424 63
Fuel on hand,	2,295 00
Carbons on hand,	406 00
Oil and waste on hand,	260 00
Incandescent lamps on hand,	265 50
Globes on hand,	53 75
Other electric materials on hand,	5,966 78
Horses, wagons, etc.,	485 00
Cash on hand,	1,372 24
Notes receivable,	17,488 00
Total assets, as per books of the company,	<u>\$487,001 85</u>

LIABILITIES.

Capital stock,	\$274,600 00
Notes payable,	140,090 23
Unpaid bills,	48,652 65
Total liabilities, as per books of the company,	\$463,242 88
Profit and loss balance,	23,758 97
	<u>\$487,001 85</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$35,346 98
Balance of electric manufacturing account,		13,691 19
Omitted from assets June 30, 1890,		6,653 82
Other items of income,		385 00
Dividends declared,	\$16,878 00	
Interest paid,	5,228 49	
Omitted from liabilities June 30, 1890,	10,211 53	
Balance June 30, 1891,	23,758 97	
	<u>\$56,076 99</u>	<u>\$56,076 99</u>

LOWELL GAS LIGHT COMPANY.

ASSETS.

Real estate,	}		\$425,000 00
Machinery and manufacturing appliances,			
Street mains,			
Meters,			
Due for gas,			2,247 65
Gas coal on hand,			31,913 69
Coke on hand,			917 00
Tar on hand,			2,500 00
Enrichers on hand,			153 80
Purifying materials on hand,			90 00
Stoves on hand,			13,250 00
Cash on hand,			6,730 38
Investments,			75,000 00
Total assets, as per books of the company,			<u>\$557,802 50</u>

LIABILITIES.

Capital stock,	\$500,000 00
Notes payable,	30,000 00
Total liabilities, as per books of the company,	\$530,000 00
Profit and loss balance,	27,802 50
	<u>\$557,802 50</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$48,801 72
Balance of gas manufacturing account,		83,842 08
Rents,		3,496 96
Dividends declared,	\$60,000 00	
Interest paid,	2,053 55	
Construction charged off,	27,832 23	
Depreciation,	18,452 48	
Balance June 30, 1891,	27,802 50	
	<u>\$136,140 76</u>	<u>\$136,140 76</u>

LYNN GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$180,000 00	
Machinery and manufacturing appliances (gas),	}	
Street mains (gas),		120,000 00
Meters,		
Due for gas,	17,133 24	
Gas coal on hand,	10,310 87	
Coke on hand,	160 00	
Tar on hand,	500 00	
Stoves on hand,	109 91	
Real estate (electric),	24,122 79	
Steam plant (electric),	40,701 71	
Electric plant,	50,085 18	
Lines, meters, lamps and globes,	77,739 36	
Patent rights,	15,000 00	
Due for electric light and power,	11,187 63	
Carbons on hand,	279 00	
Incandescent lamps on hand,	184 00	
Sundry accounts due the company,	1,279 95	
Cash on hand,	1,020 62	
New construction,	6,147 21	
Total assets, as per books of the company,	\$555,961 47	

LIABILITIES.

Capital stock,	\$375,000 00
Notes payable,	103,500 00
Unpaid bills,	19,150 10
Deposits,	80 66
Unpaid dividends,	625 00
Total liabilities, as per books of the company,	\$498,355 76
Profit and loss balance,	57,605 71
	\$555,961 47

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$59,172 18
Balance of gas manufacturing account,		40,626 99
Balance of electric manufacturing account,		39,430 71
Rents,		1,557 00
Dividends declared,	\$33,750 00	
Interest paid,	4,662 86	
Gas construction charged off,	24,768 31	
Electric construction charged off,	10,000 00	
Electric depreciation,	10,000 00	
Balance June 30, 1891,	57,605 71	
	\$140,786 88	\$140,786 88

MALDEN ELECTRIC COMPANY.

ASSETS.	
Real estate,	\$10,500 00
Steam plant,	} 218,268 37
Electric plant,	
Lines, meters, lamps, globes and construction supplies,	
Patent rights,	55,000 00
Due for electric light and power,	7,106 60
Fuel on hand,	82 50
Carbons on hand,	171 00
Oil and waste on hand,	72 98
Incandescent lamps on hand,	150 00
Other electric materials on hand,	66 00
Horses, wagons, etc.,	1,200 00
Sundry accounts due the company,	2,477 63
Office furniture,	190 00
Cash on hand,	2,496 17
Investments,	5,500 00
Total assets, as per books of the company,	\$303,281 25

LIABILITIES.	
Capital stock,	\$145,100 00
Bonds issued,	100,000 00
Notes payable,	36,099 17
Unpaid bills,	2,655 23
Total liabilities, as per books of the company,	\$283,854 40
Profit and loss balance,	19,426 85
	\$303,281 25

PROFIT AND LOSS ACCOUNT.		
	Dr.	Cr.
Balance June 30, 1890,		\$11,513 99
Balance of electric manufacturing account,		24,602 86
Dividends declared,	\$10,690 00	
Interest paid,	6,000 00	
Balance June 30, 1891,	19,426 85	
	\$36,116 85	\$36,116 85

MALDEN AND MELROSE GAS LIGHT COMPANY.

ASSETS.	
Real estate,	\$242,612 70
Street mains,	3,264 79
Due for gas,	13,944 68
Gas coal on hand,	7,031 98
Coke on hand,	90 00
Tar on hand,	1,800 00
Purifying materials on hand,	96 25
Other gas materials on hand,	28,026 04
Stoves on hand,	3,153 73
Sundry accounts due the company,	4,174 37
Cash on hand,	172 04
Total assets, as per books of the company,	\$304,366 58

LIABILITIES.

Capital stock,	\$220,000 00
Notes payable,	7,753 41
Unpaid bills,	104 90
Unpaid dividends,	1,007 50
Contingent fund,	12,625 00
Sundry accounts,	1,084 66
Total liabilities, as per books of the company,	\$242,575 47
Profit and loss balance,	61,791 11
	\$304,366 58

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1890,		\$51,687 76
Balance of gas manufacturing account,		29,084 99
Interest received,		413 96
Other items of income,		188 60
Dividends declared,	\$17,600 00	
Interest paid,	238 19	
Other items,	1,746 01	
Balance June 30, 1891,	61,791 11	
	\$81,375 31	\$81,375 31

MANUFACTURERS' GAS LIGHT COMPANY (FALL RIVER).

ASSETS.

Real estate,	}		
Machinery and manufacturing appliances,			
Street mains,			
Meters,			
Due for gas,			955 48
Gas coal on hand,			900 00
Coke on hand,			100 00
Tar on hand,			51 00
Enrichers on hand,			320 00
Cash on hand,			2,297 90
Total assets, as per books of the company,			\$54,429 37

LIABILITIES.

Capital stock,	\$50,000 00
Total liabilities, as per books of the company,	\$50,000 00
Profit and loss balance,	4,429 37
	\$54,429 37

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1890,		\$2,732 89
Balance of gas manufacturing account,		6,724 83
Rents,		51 65
Dividends declared,	\$5,000 00	
Depreciation,	80 00	
Balance June 30, 1891,	4,429 37	
	\$9,509 37	\$9,509 37

MARBLEHEAD GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.	
Real estate,	\$5,652 41
Machinery and manufacturing appliances,	18,642 94
Street mains,	10,500 00
Meters,	1,607 25
Due for gas,	1,261 14
Gas coal on hand,	1,615 34
Coke on hand,	60 00
Tar on hand,	20 00
Other gas materials on hand,	214 91
Stoves on hand,	100 06
Office furniture,	200 00
Cash on hand,	83 26
Investments,	100 00
Total assets, as per books of the company,	<u>\$40,057 31</u>
Profit and loss balance,	8,061 79
	<u>\$48,119 10</u>

LIABILITIES.	
Capital stock,	\$40,000 00
Notes payable,	6,200 00
Unpaid bills,	1,919 10
Total liabilities, as per books of the company,	<u>\$48,119 10</u>

PROFIT AND LOSS ACCOUNT.		
	Dr.	Cr.
Balance June 30, 1890,	\$8,698 97	
Balance of gas manufacturing account,		\$610 93
Rents,		261 25
Interest paid,	235 00	
Balance June 30, 1891,		8,061 79
	<u>\$8,933 97</u>	<u>\$8,933 97</u>

MARLBOROUGH ELECTRIC COMPANY.

ASSETS.	
Real estate,	\$4,682 13
Steam plant,	10,062 40
Electric plant,	28,895 24
Lines, meters, lamps and globes,	19,747 36
Due for electric light and power,	698 47
Fuel on hand,	179 00
Carbons on hand,	54 00
Oil and waste on hand,	38 25
Incandescent lamps on hand,	98 23
Globes on hand,	32 08
Cash on hand,	748 39
Total assets, as per books of the company,	<u>\$65,235 55</u>

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	22,000 00
Notes payable,	5,500 00
Unpaid bills,	1,343 92
Total liabilities, as per books of the company,	<u>\$58,843 92</u>
Profit and loss balance,	6,391 63
	<u>\$65,235 55</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$3,733 59
Balance of electric manufacturing account,		5,063 86
Dividends declared,	\$900 00	
Interest paid,	1,505 82	
Balance June 30, 1891,	6,391 63	
	<u>\$8,797 45</u>	<u>\$8,797 45</u>

MARLBOROUGH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$5,590 00
Machinery and manufacturing appliances,	53,507 51
Street mains,	7,702 98
Meters,	1,247 23
Due for gas,	1,142 87
Gas coal on hand,	3,243 81
Purifying materials on hand,	30 96
Other gas materials on hand,	194 03
Stoves on hand,	1,627 61
Gas fixtures on hand, }	
Sundry accounts due the company,	314 20
Cash on hand,	2,252 12
Total assets, as per books of the company,	<u>\$76,853 32</u>

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	20 15
Unpaid bills,	978 21
Total liabilities, as per books of the company,	<u>\$50,998 36</u>
Profit and loss balance,	25,854 96
	<u>\$76,853 32</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$24,516 66
Balance of gas manufacturing account,		1,324 81
Other items of income,		48 38
Sundry items,	\$34 89	
Balance June 30, 1891,	25,854 96	
	<u>\$25,889 85</u>	<u>\$25,889 85</u>

MIDDLEBOROUGH GAS AND ELECTRIC COMPANY.

ASSETS.	
Real estate (gas),	\$11,000 00
Machinery and manufacturing appliances (gas),	14,717 02
Street mains (gas),	8,023 55
Meters (gas),	3,247 74
Due for gas,	8 44
Other gas materials on hand,	113 70
Stoves on hand,	39 20
Real estate (electric) and water power,	16,875 71
Steam plant (electric),	51,669 29
Electric plant,	26,360 58
Lines, meters, lamps and globes,	28,729 85
Franchise,	4,630 62
Due for electric light and power,	9 00
Carbons on hand,	77 50
Oil and waste on hand,	21 80
Incandescent lamps on hand,	575 00
Globes on hand,	5 25
Sundry accounts due the company,	1,528 95
Office furniture,	16 75
Cash on hand,	131 10
Tools,	68 36
Total assets, as per books of the company,	<u>\$167,749 31</u>
Profit and loss balance,	9,947 32
	<u>\$177,696 63</u>

LIABILITIES.	
Capital stock,	\$80,000 00
Bonds issued,	80,000 00
Unpaid bills,	16,096 63
Interest due but not paid,	1,600 00
Total liabilities, as per books of the company,	<u>\$177,696 63</u>

PROFIT AND LOSS ACCOUNT.		
	Dr.	Cr.
Balance June 30, 1890,	\$4,040 36	
Balance of gas manufacturing account,	121 56	
Balance of electric manufacturing account,	1,754 99	
Interest received,	4,050 00	
Sundry items,		\$19 59
Balance June 30, 1891,		9,947 32
	<u>\$9,966 91</u>	<u>\$9,966 91</u>

MILFORD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.	
Real estate,	} \$52,327 67
Steam plant,	
Electric plant,	
Lines, meters, lamps and globe,	} 1,795 64
Due for electric light and power,	
Fuel on hand,	485 98
Carbons on hand,	35 70

Oil and waste on hand,	\$26 75
Incandescent lamps on hand, }	291 01
Globes on hand,	
Tools,	1,002 73
Sundry accounts due the company,	475 13
Cash on hand,	298 72
Unexpired insurance,	303 11
Total assets, as per books of the company,	\$57,042 44

LIABILITIES.

Capital stock,	\$40,000 00
Notes payable,	14,500 00
Unpaid bills,	1,338 39
Reserve fund,	219 89
Total liabilities, as per books of the company,	\$56,058 28
Profit and loss balance,	984 16
	\$57,042 44

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$1,019 89
Balance of electric manufacturing account,		1,275 58
Other items of income,	\$143 46	
Dividends declared,	800 00	
Interest paid,	434 88	
Reserve fund,	219 89	
Balance June 30, 1891,	984 16	
	\$2,438 93	\$2,438 93

MILFORD GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,450 00
Machinery and manufacturing appliances,	64,366 61
Street mains,	31,596 74
Meters,	2,500 00
Due for gas,	1,376 52
Gas coal on hand,	3,794 94
Coke on hand,	195 00
Tar on hand,	668 50
Purifying materials on hand,	58 00
Other gas materials on hand,	408 75
Stoves on hand,	168 76
Gas fixtures on hand,	1,500 00
Sundry accounts due the company,	124 34
Office furniture,	50 00
Cash on hand,	3,049 39
Total assets, as per books of the company,	\$113,287 55

LIABILITIES.

Capital stock,	\$72,300 00
Unpaid bills,	58 43
Unpaid dividends,	3,615 00
Depreciation fund,	35,800 00
Total liabilities, as per books of the company,	\$111,773 43
Profit and loss balance,	1,514 12
	\$113,287 55

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$7,877 79
Balance of gas manufacturing account,		8,476 24
Dividends declared,	\$7,230 00	
Depreciation,	5,609 91	
To depreciation fund,	2,000 00	
Balance June 30, 1891,	1,514 12	
	<u>\$16,354 03</u>	<u>\$16,354 03</u>

MILLBURY ELECTRIC COMPANY.

ASSETS.

Real estate,	\$4,511 99
Steam plant,	6,293 45
Electric plant,	5,100 00
Lines, meters, lamps and globes,	14,632 79
Due for electric light and power,	1,004 98
Fuel on hand,	746 20
Other electric materials on hand,	163 05
Electric fixtures on hand,	662 90
Cash on hand,	425 52
Tools,	103 00
Total assets, as per books of the company,	<u>\$33,643 88</u>

LIABILITIES.

Capital stock,	\$15,000 00
Notes payable,	16,000 00
Unpaid bills,	1,604 01
Reserve fund,	833 55
Total liabilities, as per books of the company,	<u>\$33,437 56</u>
Profit and loss balance,	206 32
	<u>\$33,643 88</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$367 32
Balance of electric manufacturing account,		1,166 32
Interest paid,	\$960 00	
Other items,	367 32	
Balance June 30, 1891,	206 32	
	<u>\$1,533 64</u>	<u>\$1,533 64</u>

MILTON LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$5,811 70
Steam plant,	8,258 08
Electric plant,	9,185 44
Lines, meters, lamps and globes,	19,707 54
Fuel on hand,	25 00

Oil and waste on hand,	\$90 00
Cash on hand,	24 14
	<hr/>
Total assets, as per books of the company,	\$43,051 90
Profit and loss balance,	456 75
	<hr/>
	\$43,508 65

LIABILITIES.

Notes payable,	\$500 00
Unpaid bills,	31,320 88
Deposits,	11,687 77
	<hr/>
Total liabilities, as per books of the company,	\$43,508 65

NANTUCKET GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,000 00
Machinery and manufacturing appliances,	20,000 00
Street mains,	9,540 53
Meters,	4,000 00
Due for gas,	322 84
Gas coal on hand,	1,381 76
Coke on hand,	20 00
Tar on hand,	16 00
Purifying materials on hand,	9 00
Cash on hand,	133 35
Notes receivable,	2,000 00
Investments,	368 00
	<hr/>
Total assets, as per books of the company,	\$40,791 48

LIABILITIES.

Capital stock,	\$36,000 00
	<hr/>
Total liabilities, as per books of the company,	\$36,000 00
Profit and loss balance,	4,791 48
	<hr/>
	\$40,791 48

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$5,572 90
Balance of gas manufacturing account,		485 84
Interest received,		139 37
Other items of income,		33 37
Dividends declared,	\$1,440 00	
Balance June 30, 1891,	4,791 48	
	<hr/>	<hr/>
	\$6,231 48	\$6,231 48

NATICK ELECTRIC COMPANY.

ASSETS.	
Real estate,	\$24,847 73
Steam plant,	30,365 17
Electric plant,	23,593 03
Lines, meters, lamps and globes,	82,415 53
Wiring,	10,942 19
Due for electric light and power,	1,672 10
Electric materials on hand,	1,004 82
Cash on hand,	253 75
Total assets, as per books of the company,	\$175,094 32
Profit and loss balance,	5,170 33
	<u>\$180,264 65</u>

LIABILITIES.	
Capital stock,	\$40,000 00
Bonds issued,	35,000 00
Notes payable,	49,837 00
Unpaid bills,	55,427 65
Total liabilities, as per books of the company,	\$180,264 65

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1890,	\$2,898 51	
Balance of electric manufacturing account,		\$2,141 76.
Interest paid,	4,413 58	
Balance June 30, 1891,		5,170 38
	<u>\$7,312 09</u>	<u>\$7,312 09.</u>

NATICK GAS LIGHT COMPANY.

ASSETS.	
Real estate,	\$16,670 38
Machinery and manufacturing appliances, }	22,554 59
Street mains,	
Meters,	
Due for gas,	1,238 25
Gas coal on hand,	143 93
Tar on hand,	230 75
Stoves on hand,	827 33
Gas fixtures on hand,	320 50
Cash on hand,	315 76
Total assets, as per books of the company,	<u>\$42,301 49</u>

LIABILITIES.	
Capital stock,	\$20,000 00.
Bonds issued,	8,500 00.
Unpaid bills,	255 22
Total liabilities, as per books of the company,	<u>\$28,755 22</u>
Profit and loss balance,	13,546 27
	<u>\$42,301 49</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1890,		\$13,017 10
Balance of gas manufacturing account,		1,000 67
Interest paid,	\$471 50	
Balance June 30, 1891,	13,546 27	
	<u>\$14,017 77</u>	<u>\$14,017 77</u>

NEW BEDFORD GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$164,195 73
Machinery and manufacturing appliances (gas),	6,561 87
Street mains and services (gas),	135,968 85
Meters (gas),	17,474 73
Due for gas,	4,535 83
Gas coal on hand,	2,796 23
Coke on hand,	1,125 00
Tar on hand,	72 50
Enrichers on hand,	1 20
Purifying materials on hand,	555 50
Other gas materials on hand,	2,937 11
Stoves on hand,	8,988 26
Gas and electric fixtures on hand,	3,536 72
Real estate (electric),	57,763 85
Steam plant (electric),	68,654 36
Electric plant,	212,077 09
Lines, meters, lamps and globes, }	
Patent rights,	17,000 00
Due for electric light and power,	6,857 96
Fuel on hand (electric light),	2,842 99
Carbons on hand,	1,478 03
Oil and waste on hand,	193 05
Incandescent lamps on hand,	904 73
Globes on hand,	120 47
Other electric materials on hand,	15,275 31
Motors on hand,	11,535 00
Horses, wagons, etc.,	713 25
Sundry accounts due the company,	17,178 24
Office furniture,	1,585 25
Cash on hand,	1,010 47
Notes receivable,	545 29
Tools and supplies,	7,281 00
Total assets, as per books of the company,	\$771,768 89

LIABILITIES.

Capital stock,	\$550,000 00
Notes payable,	165,300 00
Unpaid bills,	9,704 83
Deposits,	166 00
Interest due but not paid,	942 33
Insurance fund,	2,214 80
Depreciation fund,	29,953 78
Total liabilities, as per books of the company,	\$758,281 44
Profit and loss balance,	13,487 45

\$771,768 89

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$17,322 72
Balance of gas manufacturing account,		25,753 45
Balance of electric manufacturing account,		19,554 00
Jobbing and fixture accounts,		2,948 20

Rents,		\$342 05
Other items of income,		171 84
Dividends declared,	\$38,500 00	
Interest paid,	8,436 01	
Wiring account,	1,268 26	
Depreciation,	1,119 81	
Other items,	644 99	
Reduction of construction account for error,	2,635 74	
Balance June 30, 1891,	13,487 45	
	<u>\$66,092 20</u>	<u>\$66,092 20</u>

NEWBURYPORT GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$1,132 43
Machinery and manufacturing appliances (gas),	75,000 00
Street mains (gas),	5,169 37
Meters (gas),	1,702 71
Due for gas,	3,171 55
Gas coal on hand,	3,147 45
Coke on hand,	150 00
Tar on hand,	212 50
Enrichers on hand,	151 00
Purifying materials on hand, }	
Other gas materials on hand,	92 36
Well,	418 42
Gas fixtures on hand,	294 42
Real estate (electric), }	
Steam plant (electric), }	60,000 00
Electric plant,	
Lines, meters, lamps and globes,	12,465 46
Power plant,	730 03
Due for electric light and power,	2,297 01
Fuel on hand (electric light),	135 30
Carbons on hand,	60 00
Oil and waste on hand,	16 25
Incandescent lamps on hand,	90 00
Globes on hand,	56 00
Motors on hand,	1,060 25
Electric fixtures on hand,	415 00
Wagons, tools and apparatus,	482 00
Sundry accounts due the company,	1,334 05
Office furniture,	46 22
Cash on hand,	1,747 76
Total assets, as per books of the company,	<u>\$171,577 54</u>

LIABILITIES.

Capital stock,	\$140,000 00
Notes payable,	16,000 00
Unpaid bills,	358 03
Unpaid dividends,	549 50
Total liabilities, as per books of the company,	<u>\$156,907 53</u>
Profit and loss balance,	14,670 01
	<u>\$171,577 54</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$10,862 15
Balance of gas manufacturing account,		6,293 30
Balance of electric manufacturing account,		6,928 50
Bad debts collected,		39 12
Rents,		200 00
Dividends declared,	\$8,400 00	
Interest paid,	1,004 25	
Bad debts,	268 81	
Balance June 30, 1891,	14,670 01	
	<u>\$24,343 07</u>	<u>\$24,343 07</u>

NEWTON AND WATERTOWN GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$73,000 00
Machinery and manufacturing appliances (gas),	93,255 54
Street mains (gas),	165,973 36
Meters (gas),	15,584 08
Due for gas,	20,769 25
Gas coal on hand,	10,033 17
Coke on hand,	330 00
Tar on hand,	2,100 00
Purifying materials on hand,	60 00
Other gas materials on hand,	1,350 00
Stoves on hand,	455 17
Gas fixtures on hand,	1,500 00
Real estate (electric),	20,139 36
Steam plant (electric),	27,057 20
Electric plant,	25,257 61
Lines, meters, lamps and globes,	74,885 56
Due for electric light and power,	3,644 50
Fuel on hand (electric light),	74 25
Carbons on hand,	65 00
Oil and waste on hand,	13 50
Incandescent lamps on hand,	573 56
Other electric materials on hand,	2,155 67
Horses, wagons, etc.,	318 00
Sundry accounts due the company,	4,558 18
Office furniture,	447 65
Cash on hand,	1,595 90
Notes receivable,	234 39
Investments,	10,395 27
Total assets, as per books of the company,	<u>\$555,826 17</u>

LIABILITIES.

Capital stock,	\$200,000 00
Bonds issued,	100,000 00
Notes payable,	61,000 00
Unpaid bills,	12,066 02
Deposits,	60 00
Unpaid dividends,	928 00
Contingent account,	25,000 00

Total liabilities, as per books of the company,	<u>\$399,054 02</u>
Profit and loss balance,	156,772 15
	<u>\$555,826 17</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$128,070 67
Balance of gas manufacturing account,		39,536 86
Balance of electric manufacturing account,		10,937 50
Rents,		1,520 00
Dividends declared,	\$16,000 00	
Interest paid,	5,777 73	
Other items,	1,635 15	
Balance June 30, 1891,	156,772 15	
	\$180,085 03	\$180,085 03

NORTH ADAMS GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),		
Machinery and manufacturing appliances (gas), }		\$60,000 00
Street mains (gas),		
Meters (gas),		4,486 80
Due for gas,		2,145 12
Gas coal on hand,		687 00
Enrichers on hand,		200 00
Other gas materials on hand,		50 00
Stoves on hand,		
Gas fixtures on hand, }		1,704 73
Real estate (electric)		5,700 00
Steam plant (electric),		10,000 00
Electric plant,		7,300 00
Lines, meters, lamps and globes,		17,000 00
Due for electric light and power,		793 22
Carbons on hand,		102 00
Incandescent lamps on hand,		375 00
Globes on hand,		75 00
Other electric materials on hand,		1,000 00
Horses, wagons, etc.,		753 50
Sundry accounts due the company,		2,419 66
Office furniture,		885 00
Cash on hand,		368 90
Notes receivable,		4,159 26
Investments,		7,500 00
Total assets, as per books of the company,		\$127,735 19

LIABILITIES.

Capital stock,		\$50,000 00
Notes payable,		45,800 00
Total liabilities, as per books of the company,		\$95,800 00
Profit and loss balance,		31,935 19
		\$127,735 19

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$25,810 25
Balance of gas manufacturing account,		4,918 39
Balance of electric manufacturing account,		5,536 98
Dividends declared,	\$3,000 00	
Interest paid,	1,320 43	
Balance June 30, 1891,	31,935 19	
	\$36,255 62	\$36,255 62

NORTHAMPTON ELECTRIC LIGHTING COMPANY.

ASSETS.	
Real estate,	\$14,108 43
Steam plant, . }	
Electric plant, }	38,208 39
Lines, lamps and globes,	29,041 88
Meters,	999 27
Unexpired insurance,	100 00
Horses, wagons, etc.,	285 20
Sundry accounts due the company,	1,244 22
Office furniture and tools,	182 18
Cash on hand,	990 25
Total assets, as per books of the company,	\$85,159 82

LIABILITIES.	
Capital stock,	\$58,700 00
Bonds issued,	7,000 00
Notes payable,	16,951 82
Unpaid bills,	819 19
Total liabilities, as per books of the company,	\$82,471 01
Profit and loss balance,	2,688 81
	\$85,159 82

PROFIT AND LOSS ACCOUNT.		
	DR.	CR.
Balance June 30, 1890,		\$2,538 75
Balance of electric manufacturing account,		4,196 60
Rents,		336 50
Other items of income,		30 91
Dividends declared,	\$2,935 00	
Interest paid,	1,478 95	
Balance June 30, 1891,	2,688 81	
	\$7,102 76	\$7,102 76

NORTHAMPTON GAS LIGHT COMPANY.

ASSETS.	
Real estate,	\$24,900 00
Machinery and manufacturing appliances,	3,000 00
Street mains,	20,000 00
Due for gas,	1,982 18
Gas coal on hand,	3,253 77
Coke on hand,	16 50
Tar on hand,	46 00
Enrichers on hand,	475 38
Purifying materials on hand,	50 00
Other gas materials on hand,	804 70
Stoves on hand,	108 85
Spent lime,	20 00
New holder construction,	1,337 75
Sundry accounts due the company,	992 84
Cash on hand,	2,445 95
Investments,	5,375 50
Total assets, as per books of the company,	\$64,809 42

LIABILITIES.

Capital stock,	\$50,000 00
Reserve fund,	5,418 80
<hr/>	
Total liabilities, as per books of the company,	\$55,418 80
Profit and loss balance,	9,390 92
	<hr/>
	\$64,809 42

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1890,		\$6,290 16
Balance of gas manufacturing account,		4,704 85
Interest received,		425 01
Rents,		206 25
Sale of bonds,		2,000 00
Dividends declared,	\$4,000 00	
Other items,	235 35	
Balance June 30, 1891,	9,390 92	
	<hr/>	<hr/>
	\$13,626 27	\$13,626 27

NORTH ATTLEBOROUGH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$47,474 72
Machinery and manufacturing appliances,	24,981 42
Street mains,	27,278 93
Meters,	4,665 51
Due for gas,	1,290 80
Gas coal on hand,	3,374 98
Coke on hand,	122 88
Tar on hand,	192 52
Enrichers on hand,	310 16
Purifying materials on hand,	52 75
Other gas materials on hand,	554 30
Stoves on hand,	526 37
Gas fixtures on hand,	856 21
Sundry accounts due the company,	297 25
Office furniture,	262 50
Cash on hand,	13,168 68
	<hr/>
Total assets, as per books of the company,	\$125,409 98

LIABILITIES.

Capital stock,	\$68,100 00
Bonds issued,	47,670 00
Unpaid bills,	101 17
Unpaid dividends,	2,043 00
Interest due but not paid,	715 05
	<hr/>
Total liabilities, as per books of the company,	\$118,629 22
Profit and loss balance,	6,780 76
	<hr/>
	\$125,409 98

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1890,		\$9,509 65
Balance of gas manufacturing account,		11,872 17
Interest received,		403 94
Rents,		209 51
Other items of income,		109 32
Dividends declared,	\$4,086 00	
Interest paid,	2,860 20	
Depreciation,	8,303 74	
Other items,	73 89	
Balance June 30, 1891,	6,780 76	
	<u>\$22,104 59</u>	<u>\$22,104 59</u>

NORTH ATTLEBOROUGH STEAM AND ELECTRIC COMPANY.

ASSETS.

Real estate,	\$18,375 00
Steam plant,	24,047 00
Electric plant,	32,001 04
Lines, meters, lamps and globes,	36,613 31
Due for electric light and power,	1,510 71
Fuel on hand,	5,242 85
Carbons on hand,	36 00
Oil and waste on hand,	90 00
Incandescent lamps on hand,	231 24
Globes on hand,	9 86
Other electric materials on hand,	2,650 00
Motors on hand,	3,000 00
Electric fixtures on hand,	513 87
Sundry accounts due the company,	2,407 79
Office furniture,	52 75
Cash on hand,	398 15
Notes receivable,	21 06
Total assets, as per books of the company,	<u>\$127,200 63</u>

LIABILITIES.

Capital stock,	\$80,000 00
Bonds issued,	30,000 00
Notes payable,	9,353 36
Unpaid bills,	6,374 10
Amounts due from the company not included above,	930 82
Total liabilities, as per books of the company,	<u>\$126,658 28</u>
Profit and loss balance,	542 35
	<u>\$127,200 63</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1890,		\$8,153 11
Balance of electric manufacturing account,		1,684 89
Rents,		325 67
Dividends declared,	\$6,160 00	
Interest paid,	2,515 28	
Depreciation,	946 04	
Balance June 30, 1891,	542 35	
	<u>\$10,163 67</u>	<u>\$10,163 67</u>

NORTH SHORE ELECTRIC COMPANY (REVERE).

ASSETS.

Real estate,	\$15,274 65
Steam plant,	39,774 00
Electric plant,	86,988 35
Lines, meters, lamps and globes,	75,627 25
Patent rights,	10,000 00
Due for electric light and power,	3,848 06
Fuel on hand,	88 00
Carbons on hand,	20 00
Oil and waste on hand,	37 20
Incandescent lamps on hand,	216 10
Globes on hand,	28 50
Other electric materials on hand,	513 16
Horses, wagons, etc.,	320 50
Sundry accounts due the company,	81 14
Office furniture,	187 30
Cash on hand,	1,158 32
Notes receivable,	276 44
Unexpired insurance, taxes and interest,	328 15
Total assets, as per books of the company,	\$234,667 12
Profit and loss balance,	323 31
	\$234,990 43

LIABILITIES.

Capital stock,	\$125,000 00
Bonds issued,	75,000 00
Notes payable,	25,269 02
Unpaid bills,	7,928 61
Interest due but not paid,	1,792 80
Total liabilities, as per books of the company,	\$234,990 43

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,	\$481 17	
Revaluation of lines,		\$400 00
Balance of electric manufacturing account,		2,009 95
Construction charged twice,		627 39
Expense items charged twice,		6,013 11
Interest paid,	8,892 59	
Balance June 30, 1891,		323 31
	\$9,373 76	\$9,373 76

NORWOOD GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,000 00
Machinery and manufacturing appliances, }	8,118 57
Street mains,	
Meters,	834 91
Due for gas,	570 30
Gas coal on hand,	114 00
Cash on hand,	519 87
Total assets, as per books of the company,	\$13,157 65

LIABILITIES.

Capital stock,	\$12,000 00
Total liabilities, as per books of the company,	\$12,000 00
Profit and loss balance,	1,157 65
	<u>\$13,157 65</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$932 82
Balance of gas manufacturing account,	\$31 56	
Other items of income,		256 39
Balance June 30, 1891,	1,157 65	
	<u>\$1,189 21</u>	<u>\$1,189 21</u>

ORANGE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$1,600 00
Steam plant,	8,447 89
Electric plant,	4,970 40
Lines, meters, lamps and globes,	20,032 22
Due for electric light and power,	560 48
Fuel on hand,	286 00
Carbons on hand,	10 00
Oil and waste on hand,	28 95
Incandescent lamps on hand,	9 00
Globes on hand,	3 50
Other electric materials on hand,	377 15
Cash on hand,	905 00
Tools,	111 99
Interest and taxes unexpired,	293 04
Total assets, as per books of the company,	\$37,635 62
Profit and loss balance,	5,267 36
	<u>\$42,902 98</u>

LIABILITIES.

Capital stock,	\$25,000 00
Bonds issued,	15,000 00
Unpaid bills,	2,902 98
Total liabilities, as per books of the company,	\$42,902 98

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,	\$3,872 66	
Balance of electric manufacturing account,		\$1,118 09
Error in return of previous year,	1,762 79	
Interest paid,	750 00	
Balance June 30, 1891,		5,267 36
	<u>\$6,385 45</u>	<u>\$6,385 45</u>

PALMER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$6,297 06
Steam plant,	11,144 74
Electric plant,	18,761 75
Lines, meters, lamps and globes,	23,259 65
Patent rights,	6,000 00
Due for electric light and power,	2,200 94
Fuel on hand,	173 25
Carbons on hand,	15 00
Oil and waste on hand,	42 00
Incandescent lamps on hand,	187 50
Cash on hand,	12 46
Total assets, as per books of the company,	\$68,094 35

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	20,000 00
Notes payable,	300 00
Unpaid bills,	16,153 64
Total liabilities, as per books of the company,	\$66,453 64
Profit and loss balance,	1,640 71
	\$68,094 35

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$1,075 70
Balance of electric manufacturing account,		1,166 22
Other items of income,		607 09
Interest paid,	\$1,208 30	
Balance June 30, 1891,	1,640 71	
	<u>\$2,849 01</u>	<u>\$2,849 01</u>

PITTSFIELD ELECTRIC COMPANY.

ASSETS.

Real estate,	\$32,967 46
Steam plant,	24,034 67
Electric plant,	54,316 97
Lines, meters, lamps and globes,	23,273 28
Due for electric light and power,	4,037 07
Fuel on hand,	480 01
Carbons on hand,	34 45
Oil and waste on hand,	177 66
Incandescent lamps on hand,	120 21
Globes on hand,	55 53
Other electric materials on hand,	381 15
Tools,	678 42
Office furniture,	459 66
Cash on hand,	351 90
Unexpired insurance and interest,	578 42
Total assets, as per books of the company,	\$141,946 86

LIABILITIES.

Capital stock,	\$100,000 00
Notes payable,	29,502 39
Unpaid bills,	8,658 47
Amounts due from the company, not included above,	706 51
Total liabilities, as per books of the company,	\$138,867 37
Profit and loss balance,	3,079 49
	<u>\$141,946 86</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance of electric manufacturing account,		\$3,432 05
Interest received,		26 49
Rents,		481 25
Other items of income,		10 00
Interest paid,	\$726 49	
Other items,	143 81	
Balance June 30, 1891,	3,079 49	
	<u>\$3,949 79</u>	<u>\$3,949 79</u>

PITTSFIELD COAL GAS COMPANY.

ASSETS.

Real estate,	\$30,650 85
Machinery and manufacturing appliances,	30,906 12
Street mains,	19,110 00
Meters,	6,540 00
Due for gas,	3,603 54
Gas coal on hand,	2,680 19
Enrichers on hand,	306 25
Stoves on hand,	25 00
Sundry accounts due the company,	16 75
Cash on hand,	1,047 36
Notes receivable,	45,702 00
Investments,	3,550 00
Total assets, as per books of the company,	\$144,138 06

LIABILITIES.

Capital stock,	\$62,500 00
Notes payable,	26,500 00
Unpaid bills,	4,231 52
Reserve fund,	40,000 00
Total liabilities, as per books of the company,	\$133,231 52
Profit and loss balance,	10,906 54
	<u>\$144,138 06</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1890,		\$9,718 71
Balance of gas manufacturing account,		9,123 55
Interest received,		479 28
Dividends declared,	\$7,500 00	
Interest paid,	915 00	
Balance June 30, 1891,	10,906 54	
	<u>\$19,321 54</u>	<u>\$19,321 54</u>

PLYMOUTH ELECTRIC LIGHT COMPANY.

ASSETS.	
Real estate,	\$7,951 06
Steam plant,	24,881 51
Electric plant,	34,047 88
Lines, meters, lamps and globes,	27,458 97
Franchise,	8,000 00
Due for electric light and power,	2,251 78
Fuel on hand,	4 75
Carbons on hand,	47 25
Oil and waste on hand,	38 25
Incandescent lamps on hand,	116 60
Globes on hand,	9 00
Motors on hand,	275 00
Sundry accounts due the company,	847 08
Office furniture,	77 00
Cash on hand,	685 18
Unexpired insurance and taxes,	203 17
Total assets, as per books of the company,	\$106,894 48

LIABILITIES.	
Capital stock,	\$40,000 00
Bonds issued,	30,000 00
Unpaid bills,	35,711 31
Interest due but not paid,	734 64
Total liabilities, as per books of the company,	\$106,445 95
Profit and loss balance,	448 53
	\$106,894 48

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1890,			\$318 14
Balance of electric manufacturing account,			1,155 18
Amount of old accounts payable of July 1, 1890, and Dec. 31, 1890, since paid and charged to the several construction and expense accounts in error,			7,958 49
Amount of office furniture and fixtures received in payment of lighting bill previous to June 30, 1890, and not credited,			77 00
Interest paid,	\$6,033 23		
Amount of old accounts receivable July 1, 1890, since received and credited to the several income accounts in error,	3,057 05		
Balance June 30, 1891,	448 53		
	\$9,538 81		\$9,538 81

PLYMOUTH GAS LIGHT COMPANY.

ASSETS.		
Real estate,	}	\$40,000 00
Machinery and manufacturing appliances,		
Street mains,		
Meters,		
Due for gas,		1,768 12

Gas coal on hand,	\$893 48
Coke on hand,	90 00
Tar on hand,	90 00
Enrichers on hand,	17 40
Other gas materials on hand,	244 41
Stoves on hand,	82 00
Gas fixtures on hand,	1,353 90
Sundry accounts due the company,	254 71
Cash on hand,	372 28
Total assets, as per books of the company,	\$45,166 30

LIABILITIES.

Capital stock,	\$40,000 00
Unpaid bills,	803 80
Unpaid dividends,	71 50
Amounts due from the company, not included above,	245 30
Total liabilities, as per books of the company,	\$41,120 60
Profit and loss balance,	4,045 70
	\$45,166 30

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$4,268 27
Balance of gas manufacturing account,		2,277 43
Dividends declared,	\$2,000 00	
Depreciation,	500 00	
Balance June 30, 1891,	4,045 70	
	\$6,545 70	\$6,545 70

QUINCY (see CITIZEN'S GAS LIGHT COMPANY).

QUINCY ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$9,588 14
Steam plant,	} 92,358 52
Electric plant,	
Lines, meters, lamps and globes,	} 2,030 42
Due for electric light and power,	
Fuel on hand,	400 00
Carbons on hand,	25 00
Oil and waste on hand,	42 40
Incandescent lamps on hand,	284 03
Globes on hand,	35 92
Other electric materials on hand,	63 50
Electric fixtures on hand,	218 80
Horses, wagons, etc.,	275 00
Office furniture,	108 45
Cash on hand,	731 65
Total assets, as per books of the company,	\$106,161 83

LIABILITIES.

Capital stock,	\$67,500 00
Notes payable,	33,364 79
Unpaid dividends,	230 00

Total liabilities, as per books of the company,	\$101,094 79
Profit and loss balance,	5,067 04

\$106,161 83

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$1,980 06
Balance of electric manufacturing account,		6,945 55
Rents,		116 25
Other items of income,		17 00
Dividends declared,	\$2,500 00	
Interest paid,	1,248 66	
Other items,	243 16	
Balance June 30, 1891,	5,067 04	
	<hr/>	<hr/>
	\$9,058 86	\$9,058 86

ROXBURY GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$116,365 91
Machinery and manufacturing appliances,	304,663 30
Street mains,	322,948 31
Meters,	77,285 41
Due for gas,	25,909 17
Gas coal on hand,	6,031 37
Enrichers on hand,	19 50
Purifying materials on hand,	539 68
Other gas materials on hand,	3,704 01
Patent rights,	50,000 00
Sundry accounts due the company,	2,105 19
Cash on hand,	62,920 73
Notes receivable,	32,000 00
Gas on hand,	1,099 63

Total assets, as per books of the company, \$1,005,492 21

LIABILITIES.

Capital stock,	\$600,000 00
Unpaid bills,	787 65
Deposits,	4,401 00
Amounts due from the company, not included above,	2,460 01

Total liabilities, as per books of the company,	\$607,648 66
Profit and loss balance,	397,843 55

\$1,005,492 21

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1890,		\$423,480 48
Balance of gas manufacturing account,		34,900 79
Interest received,		2,530 31
Rents,		1,557 09
Dividends declared,	\$60,000 00	
Depreciation,	4,625 12	
Balance June 30, 1891,	\$97,843 55	
	\$462,468 67	\$462,468 67

SALEM ELECTRIC LIGHTING COMPANY.

ASSETS.

Real estate,	\$44,000 00
Steam plant,	} 152,000 00
Electric plant,	
Lines, meters, lamps and globes,	
Franchise, . . . . .		10,000 00
Due for electric light and power, jobbing, etc.,	7,527 71
Fuel on hand,	1,772 80
Carbons on hand,	100 00
Globes on hand,	55 13
Other electric materials on hand,	259 56
Sundry accounts due the company,	442 99
Furniture and fixtures,	700 00
Cash on hand,	3,347 43
Sinking fund,	1,000 00
Total assets, as per books of the company,	\$221,205 32

LIABILITIES.

Capital stock,	\$140,000 00
Bonds issued,	40,500 00
Unpaid bills,	724 84
Surplus fund,	10,000 00
Total liabilities, as per books of the company,	\$191,224 84
Profit and loss balance,	29,980 48

\$221,205 32

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1890,		\$18,242 93
Jobbing account,		1,129 49
Balance of electric manufacturing account,		35,362 25
Premiums on bonds,		62 00
Rents,		298 98
Other items of income,		163 41
Dividends declared,	\$8,400 00	
Interest paid,	2,510 70	
Depreciation,	4,367 88	
Surplus account,	10,000 00	
Balance June 30, 1891,	29,980 48	
	\$55,259 06	\$55,259 06

SALEM GAS LIGHT COMPANY.

ASSETS.

Real estate,	}	\$338,615 23
Machinery and manufacturing appliances,		
Street mains,		
Meters,		
Due for gas,		10,751 11
Gas coal on hand,		8,814 20
Enrichers on hand,		7 65
Purifying materials on hand,		187 34
Other gas materials on hand,		1,573 61
Stoves on hand,		189 71
Gas fixtures on hand,		732 53
Horse, wagons, etc.,		560 00
Sundry accounts due the company,		518 00
Office furniture,		200 00
Cash on hand,		7,629 79
Investments,		3,885 25
Total assets, as per books of the company,		\$373,664 42

LIABILITIES.

Capital stock,	\$300,000 00
Deposits,	447 00
Depreciation fund,	20,000 00
Amounts due from the company, not included above,	5,502 39
Total liabilities, as per books of the company,	\$325,949 39
Profit and loss balance,	47,715 03
	\$373,664 42

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$53,226 52
Balance of gas manufacturing account,		17,424 06
Interest received,		160 87
Rents,		162 25
Dividends declared,	\$19,500 00	
Construction charged off,	3,758 67	
Balance June 30, 1891,	47,715 03	
	\$70,793 70	\$70,793 70

SOMERVILLE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$20,957 43
Steam plant,	33,294 67
Electric plant,	41,172 57
Lines, meters, lamps and globes,	117,119 04
Due for electric light and power,	4,706 32
Fuel on hand,	2,210 00
Carbons on hand,	247 87
Oil and waste on hand,	72 95
Incandescent lamps on hand,	977 41
Globes on hand,	29 08
Other electric materials on hand,	786 40

Belting,	\$809 17
Apparatus and machinery,	524 81
Horses, wagons, etc.,	550 00
Sundry accounts due the company,	1,273 82
Office furniture,	395 66
Cash on hand,	528 54
Total assets, as per books of the company,	\$225,655 74

LIABILITIES.

Capital stock,	\$161,400 00
Notes payable,	55,000 00
Unpaid bills,	1,438 83
Total liabilities, as per books of the company,	\$217,838 83
Profit and loss balance,	7,816 91
	\$225,655 74

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1890,		\$5,745 74
Balance of electric manufacturing account,		13,037 04
Dividends declared,	\$8,208 00	
Interest paid,	2,757 87	
Balance June 30, 1891,	7,816 91	
	\$18,782 78	\$18,782 78

SOUTH BOSTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$200,945 76
Machinery and manufacturing appliances, }	277,609 15
Street mains,	
Meters,	19,877 12
Due for gas,	7,924 97
Gas coal on hand,	5,702 51
Coke on hand,	1,491 00
Gas on hand,	143 18
Purifying materials on hand,	390 00
Other gas materials on hand,	1,230 12
Patent rights,	25,000 00
Horses, wagons, etc.,	1,454 00
Sundry accounts due the company,	2,417 34
Cash on hand,	21,574 33
Investments,	26,000 00
Total assets, as per books of the company,	\$591,759 48

LIABILITIES.

Capital stock,	\$440,000 00
Notes payable,	48,000 00
Unpaid bills,	1,346 23
Deposits,	1,988 95
Amounts due from the company, not included above,	784 61
Total liabilities, as per books of the company,	\$492,119 79
Profit and loss balance,	99,639 69
	\$591,759 48

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$79,196 12
Balance of gas manufacturing account,		45,412 95
Rents,		1,680 00
Dividends declared,	\$22,000 00	
Interest paid,	4,275 87	
Depreciation,	352 51	
Balance June 30, 1891,	99,639 69	
	<u>\$126,268 07</u>	<u>\$126,268 07</u>

SOUTHBRIDGE GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$5,515 49
Machinery and manufacturing appliances (gas),	1,041 83
Street mains (gas),	7,056 00
Meters (gas),	1,416 93
Due for gas,	164 45
Gas coal on hand,	6 13
Tar on hand,	22 00
Enrichers on hand,	190 11
Other gas materials on hand,	228 35
Gas fixtures on hand,	135 26
Real estate (electric),	3,622 91
Steam plant (electric),	9,351 59
Electric plant,	10,773 87
Lines, meters, lamps and globes,	14,418 46
Franchise,	2,650 00
Due for electric light and power,	43 39
Fuel on hand (electric light),	308 70
Carbons on hand,	43 42
Oil and waste on hand,	38 13
Incandescent lamps on hand,	16 80
Other electric materials on hand,	79 60
Horses, wagons, etc.,	235 00
Office furniture,	125 50
Cash on hand,	785 54
Total assets, as per books of the company,	<u>\$58,269 46</u>

LIABILITIES.

Capital stock,	\$40,000 00
Notes payable,	13,500 00
Unpaid bills,	11 69
Total liabilities, as per books of the company,	<u>\$53,511 69</u>
Profit and loss balance,	4,757 77
	<u>\$58,269 46</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$2,574 82
Balance of gas manufacturing account,		657 43
Balance of electric manufacturing account,		3,967 03

Revaluation of plant,		\$1,038 04
Dividends declared,	\$2,200 00	
Interest paid,	666 50	
Depreciation,	613 05	
Balance June 30, 1891,	4,757 77	
	<u>\$8,237 32</u>	<u>\$8,237 32</u>

SOUTH HADLEY FALLS ELECTRIC LIGHT COMPANY.

ASSETS.

Steam plant,	\$1,249 71
Electric plant,	4,950 00
Lines, meters, lamps and globes,	3,661 00
Due for electric light and power,	693 93
Incandescent lamps on hand,	65 00
Other electric materials on hand,	64 70
Total assets, as per books of the company,	<u>\$10,687 34</u>

LIABILITIES.

Capital stock,	\$7,000 00
Amounts due from the company, not included above,	3,687 34
Total liabilities, as per books of the company,	<u>\$10,687 34</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of electric manufacturing account,		\$723 62
Interest paid,	\$150 00	
Depreciation,	573 62	
	<u>\$723 62</u>	<u>\$723 62</u>

SPENCER GAS COMPANY.

ASSETS.

Real estate (gas),	\$22,440 01
Machinery and manufacturing appliances (gas),	74,265 64
Street mains (gas),	35,866 68
Meters (gas),	3,636 08
Due for gas,	2,565 69
Gas coal on hand,	87 60
Coke on hand,	4 00
Tar on hand,	24 00
Enrichers on hand,	145 20
Purifying materials on hand,	6 00
Stoves on hand,	1,343 44
Gas fixtures on hand,	520 84
Steam plant (electric),	3,369 50
Electric plant, }	24,462 17
Lines, meters, lamps and globes, }	
Patent rights,	484 47
Carbons on hand,	23 00

Oil and waste on hand,	\$42 00
Pipe and fittings,	485 06
Gas engine,	800 00
Tools,	450 00
Meter provers,	25 00
Sundry accounts due the company,	4,631 41
Office furniture,	150 00
Notes receivable,	250 00

Total assets, as per books of the company,	\$175,977 69
Profit and loss balance,	10,548 30

\$186,525 99

LIABILITIES.

Capital stock,	\$85,000 00
Bonds issued,	85,000 00
Unpaid bills,	1,377 26
Interest due,	2,550 00
Amounts due from the company, not included above,	12,598 73

Total liabilities, as per books of the company,	\$186,525 99
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PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,	\$9,615 55	
Balance of gas manufacturing account,		\$2,270 82
Balance of electric manufacturing account,		926 43
Gain on sale of gas engine,		200 00
Rents,		770 00
Interest paid,	5,100 00	
Balance June 30, 1891,		10,548 30
	<u>\$14,715 55</u>	<u>\$14,715 55</u>

SPRINGFIELD (see UNITED ELECTRIC LIGHT COMPANY).

SPRINGFIELD GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$166,206 69
Machinery and manufacturing appliances (gas),	209,537 08
Street mains and services (gas),	196,018 83
Meters (gas),	29,308 19
Due for gas,	13,008 27
Gas coal on hand,	6,117 56
Tar on hand,	1,500 00
Enrichers on hand,	614 37
Purifying materials on hand,	275 75
Gas engine and other gas materials on hand,	676 14
Stoves on hand,	675 75
Gas burners on hand,	813 24
Real estate (steam),	} 79,198 81
Steam plant,	
Steam meters and fittings,	

Due for steam,	\$3,029 46
Horses, wagons, etc.,	2,500 00
Sundry accounts due the company,	1,725 98
Office furniture,	1,365 10
Cash on hand,	13,729 64
Notes receivable,	670 20
	<hr/>
Total assets, as per books of the company,	\$726,971 06

LIABILITIES.

Capital stock,	\$500,000 00
Notes payable,	50,000 00
Deposits,	679 34
Amounts due from the company, not included above,	3,277 08
	<hr/>
Total liabilities, as per books of the company,	\$553,956 42
Profit and loss balance,	173,014 64
	<hr/>
	\$726,971 06

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1890,		\$156,303 92
Balance of gas manufacturing account,		59,332 36
Interest received,		693 20
Rents,		1,340 72
Dividends declared,	\$40,000 00	
Interest paid,	2,953 86	
Depreciation,	1,701 70	
Balance June 30, 1891,	173,014 64	
	<hr/>	<hr/>
	\$217,670 20	\$217,670 20

STOUGHTON GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$1,000 00
Machinery and manufacturing appliances (gas),	4,400 00
Street mains (gas),	6,600 00
Steam plant (electric),	3,000 00
Electric plant,	9,000 00
Lines, meters, lamps and globes, }	
Cash on hand,	110 20
	<hr/>
Total assets, as per books of the company,	\$24,110 20

LIABILITIES.

Capital stock,	\$24,000 00
	<hr/>
Total liabilities, as per books of the company,	\$24,000 00
Profit and loss balance,	110 20
	<hr/>
	\$24,110 20

SUBURBAN LIGHT AND POWER COMPANY.

ASSETS.

Steam plant, . . . . .	}	. . . . .	\$18,910 17
Electric plant,			
Lines, meters, lamps and globes,			
Franchise,			75,000 00
Due for electric light and power,			1,475 20
Sundry accounts due the company,			125 25
			<hr/>
Total assets, as per books of the company,			\$95,510 62
Profit and loss balance,			15,187 88
			<hr/>
			\$110,698 50

LIABILITIES.

Capital stock,	\$83,000 00
Notes payable,	12,792 52
Unpaid bills,	7,385 32
Interest accrued,	683 77
Amounts due from the company, not included above,	6,836 89
	<hr/>
Total liabilities, as per books of the company,	\$110,698 50

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,	\$5,890 88	
Balance of electric manufacturing account,	8,416 26	
Interest,	683 77	
Other items,	196 97	
Balance June 30, 1891,		\$15,187 88
	<hr/>	<hr/>
	\$15,187 88	\$15,187 88

TAUNTON ELECTRIC LIGHTING COMPANY.

ASSETS.

Real estate,	\$11,198 21
Steam plant,	18,177 46
Electric plant,	23,997 34
Lines, meters, lamps and globes,	12,947 16
Due for electric light and power,	1,793 38
Fuel on hand,	30 00
Carbons on hand,	50 00
Oil and waste on hand,	20 00
Incandescent lamps on hand,	50 00
Globes on hand,	25 00
Other electric materials on hand,	50 00
Cash on hand,	79 96
	<hr/>
Total assets, as per books of the company,	\$68,418 49

LIABILITIES.

Capital stock,	\$40,000 00
Notes payable,	12,600 00
Unpaid bills,	1,294 03
<hr/>	
Total liabilities, as per books of the company,	\$53,794 03
Profit and loss balance,	14,624 46
<hr/>	
	\$68,418 49

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$9,257 72
Gain on unpaid bills,		605 61
Gain on bills for lighting,		295 70
Balance of electric manufacturing account,		6,491 90
Wiring,		130 47
Insurance,		843 25
Other items of income,		332 63
Dividends declared,	\$2,800 00	
Interest paid,	532 82	
Balance June 30, 1891,	14,624 46	
<hr/>		
	\$17,957 28	\$17,957 28

TAUNTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$26,500 00
Machinery and manufacturing appliances,	53,500 00
Due for gas,	10,736 47
Gas coal on hand,	2,540 00
Coke on hand,	14 00
Tar on hand,	195 00
Enrichers on hand,	17 40
Purifying materials on hand,	51 75
Gas on hand,	224 00
Stoves on hand,	1,566 71
Gas fixtures on hand,	3,319 62
Sundry accounts due the company,	2,823 23
Cash on hand,	5,542 41
Lungren lamps,	911 83
<hr/>	
Total assets, as per books of the company,	\$107,942 42

LIABILITIES.

Capital stock,	\$80,000 00
Deposits,	197 00
<hr/>	
Total liabilities, as per books of the company,	\$80,197 00
Profit and loss balance,	27,745 42
<hr/>	
	\$107,942 42

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$26,993 36
Balance of gas manufacturing account,		19,060 10
Rents,		150 00
Dividends declared,	\$8,000 00	
Construction charged off,	9,832 89	
Depreciation,	625 35	
Balance June 30, 1891,	27,745 42	
	<hr/>	
	\$46,203 46	\$46,203 46

TURNER'S FALLS (see FRANKLIN ELECTRIC LIGHT COMPANY).

UNION ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$5,282 47
Steam plant,	9,421 57
Electric plant,	17,889 09
Lines, meters, lamps and globes,	20,128 50
Due for electric light and power,	889 22
Fuel on hand,	14 40
Carbons on hand,	29 09
Oil and waste on hand,	20 77
Incandescent lamps on hand,	98 94
Globes on hand,	4 00
Other electric materials on hand,	27 91
Tools,	149 30
Horses, wagons, etc.,	200 00
Sundry accounts due the company,	221 59
Office furniture,	50 00
Cash on hand,	1,292 08
Taxes and unexpired insurance,	98 22
	<hr/>
Total assets, as per books of the company,	\$55,817 15
Profit and loss balance,	3,064 67
	<hr/>
	\$58,881 82

LIABILITIES.

Capital stock,	\$20,000 00
Bonds issued,	30,000 00
Unpaid bills,	7,981 82
Interest due but not paid,	900 00
	<hr/>
Total liabilities, as per books of the company,	\$58,881 82

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,	\$2,016 15	
Balance of electric manufacturing account,		\$620 17
Other items of income,		131 31
Interest paid,	1,800 00	
Balance June 30, 1891,		3,064 67
	\$3,816 15	\$3,816 15

UNITED ELECTRIC LIGHT COMPANY (SPRINGFIELD).

ASSETS.

Real estate,	\$95,150 50
Steam plant,	93,932 87
Electric plant,	146,980 72
Lines, meters, lamps and globes,	114,327 66
Due for electric light and power,	6,992 95
Fuel on hand,	4,354 61
Carbons on hand,	1,792 24
Oil and waste on hand,	104 26
Incandescent lamps on hand,	663 87
Globes on hand,	340 59
Other electric materials on hand,	2,595 89
Motors on hand,	14,411 75
Electric fixtures on hand,	180 45
Horses, wagons, etc.,	440 00
Sundry accounts due the company,	9,284 39
Office furniture,	522 72
Cash on hand,	5,083 28
Total assets, as per books of the company,	\$497,158 75

LIABILITIES.

Capital stock,	\$372,700 00
Notes payable,	103,000 00
Unpaid bills,	12,429 27
Amounts due from the company, not included above,	208 07
Total liabilities, as per books of the company,	\$498,337 34
Profit and loss balance,	8,821 41
	\$497,158 75

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of electric manufacturing account,		\$32,586 15
Rents,		1,248 02
Dividends declared,	\$18,000 00	
Interest paid,	5,395 31	
Other items,	1,617 45	
Balance June 30, 1891,	8,821 41	
	\$33,834 17	\$33,834 17

UXBRIDGE AND NORTHBRIDGE ELECTRIC COMPANY.

ASSETS.

Real estate,	\$6,363 63
Steam plant,	8,039 46
Electric plant,	8,427 62
Lines, meters, lamps and globes,	28,562 99
Fuel on hand,	340 00
Carbons on hand,	30 00
Oil and waste on hand,	92 22
Other electric materials on hand,	1,295 73
Electric fixtures on hand,	197 84
Horses, wagons, etc.,	308 07
Sundry accounts due the company,	965 40
Office furniture,	39 03
Cash on hand,	1 81
Total assets, as per books of the company,	\$54,663 80

LIABILITIES.

Capital stock,	\$34,200 00
Notes payable,	19,000 00
Unpaid bills,	1,217 09
Total liabilities, as per books of the company,	\$54,417 09
Profit and loss balance,	246 71

\$54,663 80

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of electric manufacturing account,		\$852 96
Interest paid,	\$606 25	
Balance June 30, 1891,	246 71	
	<u>\$852 96</u>	<u>\$852 06</u>

WAKEFIELD (see CITIZENS' GAS LIGHT COMPANY).

WALTHAM GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$31,868 84
Machinery and manufacturing appliances (gas),	80,084 49
Street mains (gas),	49,800 00
Meters (gas),	5,500 00
Due for gas,	7,515 59
Gas coal on hand,	610 20
Coke on hand,	4 50
Tar on hand,	496 15
Purifying materials on hand,	104 00
Other gas materials on hand,	1,250 74
Stoves on hand,	150 69
Gas fixtures on hand,	1,234 12
Steam plant (electric),	25,834 33

Electric plant,	\$25,059 66
Lines, meters, lamps and globes,	27,401 84
Due for electric light and power,	3,690 23
Carbons on hand,	104 12
Oil and waste on hand,	52 31
Incandescent lamps on hand,	236 85
Globes on hand,	15 37
Other electric materials on hand,	1,579 25
Horses, wagons, etc.,	979 18
Sundry accounts due the company,	2,601 08
Office furniture,	765 98
Cash on hand,	306 71
Total assets, as per books of the company,	\$267,246 53

LIABILITIES.

Capital stock,	\$140,000 00
Bonds issued,	20,000 00
Notes payable,	29,000 00
Total liabilities, as per books of the company,	\$189,000 00
Profit and loss balance,	78,246 53
	\$267,246 53

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1890,		\$62,779 71
Balance of gas manufacturing account,		22,734 05
Balance of electric manufacturing account,		5,291 98
Other items of income,		55 43
Dividends declared,	\$9,800 00	
Interest paid,	2,390 11	
Depreciation,	424 53	
Balance June 30, 1891,	78,246 53	
	\$90,861 17	\$90,861 17

WALWORTH LIGHT AND POWER COMPANY (BOSTON).

ASSETS.

Steam plant,	\$17,945 86
Electric plant,	8,852 81
Lines, meters, lamps and globes,	6,201 25
Due for electric light and power,	1,259 86
Motors on hand,	200 00
Office furniture,	241 39
Cash on hand,	532 69
Total assets, as per books of the company,	\$35,233 86

LIABILITIES.

Capital stock,	\$15,000 00
Bonds issued,	9,625 00
Notes payable,	500 00

Unpaid bills,	\$657 44
Interest due but not paid,	206 26
Depreciation fund,	3,557 66
Amounts due from the company, not included above,	687 50
	<hr/>
Total liabilities, as per books of the company,	\$30,233 86
Profit and loss balance,	5,000 00
	<hr/>
	\$35,233 86

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$1,062 56
Balance of electric manufacturing account,		2,101 25
Income from other business,		3,383 08
Interest paid,	\$645 66	
Depreciation,	3,901 23	
Balance June 30, 1891,	5,000 00	
	<hr/>	
	\$9,546 89	<hr/>
		\$9,546 89

WARE ELECTRIC COMPANY.

ASSETS.

Real estate,	\$6,505 23
Steam plant, }	
Electric plant, }	12,467 00
Lines, meters, lamps and globes,	16,115 32
Due for electric light and power,	485 22
Fuel on hand,	500 00
Electric materials on hand,	266 78
Tools,	450 28
Cash on hand,	221 59
	<hr/>
Total assets, as per books of the company,	\$37,011 41

LIABILITIES.

Capital stock,	\$20,000 00
Notes payable,	15,500 00
Unpaid bills,	37 50
Interest accrued,	326 67
	<hr/>
Total liabilities, as per books of the company,	\$35,864 17
Profit and loss balance,	1,147 24
	<hr/>
	\$37,011 41

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Jan. 10, 1891,		\$352 17
Balance of electric manufacturing account,		902 82
Old bills collected,		245 90
Other items of income,		3 52
Interest accrued,	\$357 17	
Balance June 30, 1891,	1,147 24	
	<hr/>	
	\$1,504 41	<hr/>
		\$1,504 41

WEBSTER ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	}	\$30,469 90
Machinery and manufacturing appliances (gas),		
Street mains (gas),		
Meters (gas),		
Due for gas,		338 97
Gas coal on hand,		875 52
Coke on hand,		12 00
Gas on hand,		25 00
Other gas materials on hand,		21 75
Stoves on hand,		30 20
Real estate (electric),	}	47,488 33
Steam plant (electric),		
Electric plant,		
Lines, meters, lamps and globes,		
Due for electric light and power,		783 64
Fuel on hand (electric light),		598 64
Carbons on hand,		63 00
Oil and waste on hand,		51 00
Incandescent lamps on hand,		55 50
Globes on hand,		4 60
Other electric materials on hand,		1,404 70
Sundry accounts due the company,		75 12
Office furniture,		131 50
Cash on hand,		937 26
Total assets, as per books of the company,		<u>\$83,366 63</u>

LIABILITIES.

Capital stock,	\$45,000 00
Bonds issued,	30,000 00
Notes payable,	2,454 24
Unpaid bills,	1,428 62
Interest due but not paid,	69 00
Total liabilities, as per books of the company,	<u>\$78,951 86</u>
Profit and loss balance,	4,414 77
	<u>\$83,366 63</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1890,		\$3,102 49
Balance of gas manufacturing account,		1,115 47
Balance of electric manufacturing account,		2,066 09
Interest received,		12 00
Interest paid,	\$1,881 28	
Balance June 30, 1891,	4,414 77	
	<u>\$6,296 05</u>	<u>\$6,296 05</u>

WESTBOROUGH ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$5,768 38
Steam plant,	7,005 10
Electric plant,	10,805 45
Lines, meters, lamps and globes,	14,682 76
Franchise,	4,500 00
Due for electric light and power,	745 22
Other electric materials on hand,	883 72
Sundry accounts due the company,	135 12
Cash on hand,	6 75
Total assets, as per books of the company,	<u>\$44,532 50</u>
Profit and loss balance,]	45 18

\$44,577 68

LIABILITIES.

Capital stock,	\$25,000 00
Notes payable,	18,800 00
Unpaid bills,	777 68

Total liabilities, as per books of the company, \$44,577 68

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$93 25
Balance of electric manufacturing account,		1,181 31
Rents,		240 00
Dividends declared,	\$250 00	
Interest paid,	1,179 56	
Other items,	130 18	
Balance June 30, 1891,		45 18
	<u>\$1,559 74</u>	<u>\$1,559 74</u>

WESTFIELD GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$2,430 00
Machinery and manufacturing appliances (gas),	29,691 17
Street mains (gas),	13,583 51
Meters (gas),	1,489 11
Due for gas,	2,313 30
Gas coal on hand,	1,077 14
Services,	1,668 88
Enrichers on hand,	265 22
Purifying materials on hand,	1 80
Stoves on hand,	65 04
Gas fixtures on hand,	118 08
Real estate (electric),	9,406 01
Steam plant (electric),	6,476 71
Electric plant,	4,804 70
Lines, meters, lamps and globes,	10,772 78

Converters,	\$1,550 43
Due for electric light and power,	891 78
Fuel on hand (electric light),	248 69
Carbons on hand,	68 14
Oil and waste on hand,	84 73
Globes on hand,	15 55
Electric supplies on hand,	17 45
Sundry accounts due the company,	236 75
Cash on hand,	4,508 40

Total assets, as per books of the company, \$91,785 27

LIABILITIES.

Capital stock,	\$54,000 00
Notes payable,	21,500 00
Depreciation fund,	2,767 46

Total liabilities, as per books of the company, \$78,267 46
 Profit and loss balance, 13,517 81

\$91,785 27

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$11,974 05
Balance of gas manufacturing account,		6,160 87
Balance of electric manufacturing account,		3,613 23
Rents,		31 32
Other items of income,		80
Dividends declared,	\$4,320 00	
Interest paid,	1,175 00	
To depreciation fund,	2,767 46	
Balance June 30, 1891,	13,517 81	
	\$21,780 27	\$21,780 27

WEYMOUTH LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$11,905 41
Steam plant,	16,455 93
Electric plant,	26,824 50
Lines, meters, lamps and globes,	78,256 69
Due for electric light and power,	3,013 16
Fuel on hand,	611 25
Carbons on hand,	28 50
Oil and waste on hand,	41 04
Incandescent lamps on hand,	159 50
Globes on hand,	2 40
Other electric materials on hand,	1,517 00

Horses, wagons, etc.,	\$259 00
Office furniture,	50 00
Cash on hand,	227 82
Total assets, as per books of the company,	\$139,352 55

LIABILITIES.

Capital stock,	\$50,000 00
Bonds issued,	50,000 00
Notes payable,	25,000 00
Unpaid bills,	10,442 02
Total liabilities, as per books of the company,	\$135,442 02
Profit and loss balance,	3,910 53
	\$139,352 55

WHITMAN ELECTRIC COMPANY.

ASSETS.

Real estate,	\$218 39
Steam plant,	1,894 91
Electric plant,	5,103 00
Lines, meters, lamps and globes,	17,304 20
Due for electric light and power,	236 86
Carbons on hand,	70 00
Oil and waste on hand,	36 50
Incandescent lamps on hand,	29 00
Globes on hand,	1 75
Other electric materials on hand,	154 28
Horses, wagons, etc.,	150 00
Sundry accounts due the company,	11 41
Office furniture,	14 00
Cash on hand,	982 37
Total assets, as per books of the company,	\$26,206 67
Profit and loss balance,	1,109 15
	\$27,315 82

LIABILITIES.

Capital stock,	\$20,000 00
Unpaid bills,	7,315 82
Total liabilities, as per books of the company,	\$27,315 82

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$907 38
Balance of electric manufacturing account,		290 62
Assets duplicated in former balance,	\$1,399 77	
Unpaid bills omitted in former balance,	907 38	
Balance June 30, 1891,		1,109 15
	\$2,307 15	\$2,307 15

WILLIAMSTOWN GAS COMPANY.

ASSETS.

Real estate,	}	\$30,061 01
Machinery and manufacturing appliances,		
Street mains,		
Meters,		250 98
Due for gas,		518 42
Fuel on hand,		64 00
Street lamps,		60 00
Tools,		70 00
Oil on hand,		130 00
Pipe and fittings,		396 54
Other gas materials on hand,		10 50
Gas fixtures on hand,		78 98
Sundry accounts due the company,		148 48
Cash on hand,		80 78
Total assets, as per books of the company,		\$31,859 68
Profit and loss balance,		1,125 18
		<u>\$32,984 84</u>

LIABILITIES.

Capital stock,	\$20,000 00
Bonds issued,	10,000 00
Notes payable,	1,503 60
Unpaid bills,	581 24
Interest due but not paid,	900 00
Total liabilities, as per books of the company,	<u>\$32,984 84</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1890,		\$51 63
Balance of gas manufacturing account,		450 32
Street lamps,		90 17
Service pipe and fittings,		104 61
Other items of income,		1 48
Interest paid,	\$906 22	
Depreciation,	911 69	
Other items,	5 46	
Balance June 30, 1891,		1,125 18
	<u>\$1,823 37</u>	<u>\$1,823 37</u>

WINCHENDON ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Steam plant,	\$215 48
Electric plant,	7,639 29
Lines, meters, lamps and globes,	9,341 93
Due for electric light and power,	260 40
Fuel on hand,	5 00

Carbons on hand,	\$5 00
Oil and waste on hand,	22 50
Other electric materials on hand,	795 96
Sundry accounts due the company,	225 56
Cash on hand,	183 88

Total assets, as per books of the company,	\$18,695 00
Profit and loss balance,	886 64

\$19,581 64

LIABILITIES.

Capital stock,	\$12,000 00
Unpaid bills,	7,581 64

Total liabilities, as per books of the company,	\$19,581 64
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PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1890,	\$145 58	
Balance of electric manufacturing account,	741 06	
Balance June 30, 1891,		\$886 64
	<hr/> \$886 64	<hr/> \$886 64

WOBURN ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$22,640 53
Steam plant,	30,367 83
Electric plant,	50,970 05
Lines, meters, lamps and globes,	135,736 05
Patent rights,	21,000 00
Due for electric light and power,	2,809 19
Fuel on hand,	122 50
Carbons on hand,	50 00
Oil and waste on hand,	26 50
Incandescent lamps on hand,	236 00
Globes on hand,	29 33
Other electric materials on hand, }	4,832 71
Electric fixtures on hand,	
Horses, wagons, etc.,	580 05
Sundry accounts due the company,	42 02
Office furniture,	195 60
Cash on hand,	236 55
Notes receivable,	8,577 17

Total assets, as per books of the company,	\$278,452 08
Profit and loss balance,	2,720 76

\$281,172 84

LIABILITIES.

Capital stock,	\$120,000 00
Bonds issued,	100,000 00
Notes payable,	56,387 69
Unpaid bills,	4,785 15

Total liabilities, as per books of the company,	\$281,172 84
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PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$1,480 52
Balance of electric manufacturing account,		3,599 20
Other items of income,		202 39
Dividends declared,	\$1,800 00	
Interest paid,	6,202 87	
Balance June 30, 1891,		2,720 76
	\$8,002 87	\$8,002 87

WOBURN GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$9,500 00
Machinery and manufacturing appliances,	28,000 00
Street mains,	28,000 00
Meters,	3,000 00
Due for gas,	1,897 45
Gas coal on hand,	3,250 00
Coke on hand,	30 00
Tar on hand,	221 13
Enrichers on hand,	33 84
Purifying materials on hand,	50 00
Gas fixtures on hand,	235 00
Office furniture,	140 25
Cash on hand,	768 93
Investments,	12,300 00
Total assets, as per books of the company,	\$87,426 60

LIABILITIES.

Capital stock,	\$45,100 00
Deposits,	5 00
Total liabilities, as per books of the company,	\$45,105 00
Profit and loss balance,	42,321 60
	\$87,426 60

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$41,680 40
Balance of gas manufacturing account,		3,847 40
Interest received,		577 03
Other items of income,		174 77
Dividends declared,	\$3,608 00	
Other items,	350 00	
Balance June 30, 1891,	42,321 60	
	\$46,279 60	\$46,279 60

WORCESTER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$80,037 65
Steam plant,	55,119 94
Electric plant,	61,886 09

Lines, meters, lamps and globes,	\$67,880 60
Due for electric light and power,	7,255 78
Fuel on hand,	101 20
Carbons on hand,	859 50
Oil and waste on hand,	54 68
Incandescent lamps on hand,	490 63
Globes on hand,	429 13
Other electric materials on hand,	2,249 16
Electric fixtures and tools on hand,	2,070 10
Sundry accounts due the company,	1,003 73
Office furniture,	1,061 87
Cash on hand,	13,028 99
Total assets, as per books of the company,	\$293,527 05

LIABILITIES.

Capital stock,	\$200,000 00
Notes payable,	75,000 00
Unpaid bills,	1,651 58
Total liabilities, as per books of the company,	\$276,651 58
Profit and loss balance,	16,875 47
	\$293,527 05

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$19,174 34
Balance of electric manufacturing account,		26,074 63
Rents,		313 50
Other items of income,		244 57
Dividends declared,	\$16,000 00	
Interest paid,	3,426 19	
Depreciation,	9,505 38	
Balance June 30, 1891,	16,875 47	
	\$45,807 04	\$45,807 04

WORCESTER GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$126,000 00
Machinery and manufacturing appliances,	179,207 75
Street mains,	225,648 69
Meters,	20,854 31
Due for gas,	792 19
Gas coal on hand,	21,254 93
Coke on hand,	600 00
Tar on hand,	2,798 25
Enrichers on hand,	779 97
Other gas materials on hand,	5,805 69
Stoves on hand,	1,357 02
Gas fixtures on hand,	
Cash on hand,	3,336 74
Investments,	3,352 50
Total assets, as per books of the company,	\$591,788 04

LIABILITIES.

Capital stock,	\$500,000 00
Notes payable,	40,000 00
Deposits,	1,696 00
Unpaid dividends,	10,050 00
	<hr/>
Total liabilities, as per books of the company,	\$551,746 00
Profit and loss balance,	40,042 04
	<hr/>
	\$591,788 04

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1890,		\$36,891 79
Balance of gas manufacturing account,		71,217 67
Interest received,		434 44
Other items of income,		103 55
Dividends declared,	\$40,000 00	
Interest paid,	1,829 28	
Construction charged off,	26,653 20	
Other items,	112 93	
Balance June 30, 1891,	40,042 04	
	<hr/>	<hr/>
	\$108,637 45	\$108,637 45

ANDOVER ELECTRIC COMPANY.*

ASSETS.

Real estate,	\$12,380 80
Steam plant,	10,387 86
Electric plant,	18,451 98
Lines, meters, lamps and globes,	13,417 62
Due for electric light and power,	622 99
Fuel on hand,	60 00
Carbons on hand,	18 00
Oil and waste on hand,	13 00
Incandescent lamps on hand,	100 00
Globes on hand,	3 00
Horses, wagons, etc.,	150 00
Office furniture,	95 00
Cash on hand,	3,169 39
	<hr/>
Total assets, as per books of the company,	\$59,169 64

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	15,500 00
Notes payable,	10,993 75

* Corrected too late for insertion in the proper place.

Unpaid bills,	\$485 01
Interest accrued,	173 20
	<hr/>
Total liabilities, as per books of the company,	\$57,151 96
Profit and loss balance,	2,017 68
	<hr/>
	\$59,169 64

PROFIT AND LOSS.

	Dr.	Cr.
Balance June 30, 1890,		\$323 70
Wiring and jobbing,		77 58
Balance of electric manufacturing account,	\$198 78	
Interest received,		139 09
Revaluation of office furniture,		95 00
Gain on notes payable,		2,400 00
Interest paid,	755 82	
Depreciation,	144 50	
Other items,		81 41
Balance June 30, 1891,	2,017 68	
	<hr/>	
	\$3,116 78	<hr/>
		\$3,116 78

APPENDIX B.

[CHAP. 360, ACTS OF 1891.]

AN ACT AUTHORIZING THE COMMISSIONER OF CORPORATIONS TO
CHANGE THE NAMES OF CORPORATIONS.

Be it enacted, etc., as follows :

SECTION 1. The commissioner of corporations may authorize any corporation subject to the provisions of chapters one hundred and six, one hundred and seven, one hundred and eight, one hundred and nine, one hundred and ten, one hundred and twelve, one hundred and thirteen, one hundred and fourteen, one hundred and fifteen, one hundred and sixteen, one hundred and seventeen, one hundred and eighteen and one hundred and nineteen of the Public Statutes, and acts amendatory of any of said chapters, to change its name, upon notice and hearing, as hereinafter set forth: *provided*, such corporation shall, previously to its application to the commissioner of corporations for change of its name, at a meeting called for that purpose have voted, by a vote of two-thirds of the stockholders present and voting at the meeting, to change its name and adopt a new one.

SECT. 2. Before authorizing a change of name, as provided in section one, the commissioner shall require public notice of the application therefor to be given, that all persons may appear to show cause, if any they have, why the application should not be granted.

SECT. 3. When such change of name shall have been authorized by the commissioner of corporations, a certified copy of his authorization of the same, together with a certificate setting forth the vote of the corporation to so change its name and adopt a new one, signed and sworn to by the president, treasurer and a majority of the directors, shall be filed in the office of the secretary of the Commonwealth. And the commissioner shall require public notice to be given of the change so authorized; and on receipt of proof thereof the secretary of the Commonwealth may grant a certificate of the name which the corporation shall bear, and which shall thereafter be its legal name, subject however to the provisions of

chapter two hundred and fifty-seven of the acts of the year eighteen hundred and ninety-one.

SECT. 4. A corporation under its new name shall have the same rights, powers and privileges, and be subject to the same duties, obligations and liabilities as before such change, and may sue and be sued by its own name; but any action brought against it by its former name shall not be defeated on that account, and, on motion of either party, the new name can be substituted therefor in the action.

SECT. 5. The secretary of the Commonwealth shall prepare and submit to the general court, together with the abstract of certificates required by section two of chapter one hundred and six of the Public Statutes, a statement of all names of the corporations changed under the provisions of this act.

SECT. 6. In the case of corporations not having a capital stock, a two thirds vote of the persons legally qualified to vote in meetings of the corporation, and present and voting on the question of change, shall be sufficient, in lieu of the vote of the stockholders required by section one of this act; and in the case of corporations not having a president, treasurer and directors, the certificate of the vote of the corporation required by section three of this act shall be sufficient if signed and sworn to by the presiding and the financial officer and a majority of its other officers having the power of directors, by whatever name called. [*Approved May 28, 1891.*]

[CHAP. 370, ACTS OF 1891.]

AN ACT TO ENABLE CITIES AND TOWNS TO MANUFACTURE AND
DISTRIBUTE GAS AND ELECTRICITY.

Be it enacted, etc., as follows:

SECTION 1. Any city or town may, under the limitations of this act, construct, purchase, lease or establish, and maintain within its limits one or more plants for the manufacture or distribution of gas or electricity for furnishing light for municipal use, and for the use of such of its inhabitants as may require and pay for the same as herein provided. Such plants may include suitable land, structures, easements, water privileges, stations, gasometers, boilers, engines, dynamos, tools, machinery, pipes, conduits, poles, conductors, burners, lamps and other apparatus and appliances for making, generating, distributing and using gas or electricity for lighting purposes.

SECT. 2. No city shall exercise the authority conferred in section one until a vote that it is expedient to exercise such authority

shall have passed each branch of its city council by a two thirds vote and received the approval of the mayor in each of two consecutive municipal years, and thereafter have been ratified by a majority of the voters present and voting thereon at an annual municipal election. When such a vote has failed to secure such ratification no similar vote shall be submitted for ratification until after the expiration of five years thereafter.

SECT. 3. No town shall exercise the authority conferred in section one until after a vote that it is expedient to exercise such authority shall have been passed by a vote of not less than two thirds of the voters present and voting at each of two legal town-meetings duly called for the purpose, of which meetings the second shall be held at an interval of not less than two nor more than thirteen months after the first. At such meetings such vote shall be taken by written or printed ballot and by the use of the check-list. When such a vote has failed of passage as hereinbefore provided at the second of said meetings, no similar vote shall be passed until after the expiration of two years thereafter.

SECT. 4. Any city or town establishing or purchasing a plant within its limits as provided in this act, or reconstructing, extending or enlarging the same as provided in section five, may pay for the same by the issue of bonds, payable in a term not exceeding thirty years and bearing interest at a rate not exceeding five per cent., which shall not be disposed of for less than par and accrued interest, and the indebtedness thereby created shall not be included in the limit of indebtedness of such city or town provided by law; but such bonds shall not be issued until a vote authorizing the same has been passed by the vote required by section seven of chapter twenty-nine of the Public Statutes, and the whole amount of bonds so issued by a city or town, and outstanding, shall not exceed at their par value the amount of five per cent. of the total valuation of estates therein in the case of a town, or two and one half per cent. of such valuation in the case of a city according to the last preceding state valuation. The interest on such bonds and a sinking fund to meet the same at maturity shall be provided for as required by section nine of said chapter twenty-nine. No indebtedness shall be incurred by any city or town in connection with such plant except as aforesaid, and excepting further that money may be borrowed under the provisions of section six of said chapter twenty-nine as amended, to pay the operating expenses thereof. All receipts from the sale of gas or electricity shall be paid over to the treasurer of such city or town. The gross expenses of running such plant and conducting such business of supplying gas or electric light, including interest on such bonds

and requirement of the sinking fund as aforesaid, shall be included in the appropriations made annually or from time to time by such city or town, and shall be paid out of the treasury thereof.

SECT. 5. Any city or town owning a plant for the manufacture or distribution of gas or electricity may reconstruct, extend or enlarge the same, but no such reconstruction, extension or enlargement beyond the necessary and ordinary maintenance, repair and replacement thereof, except such increased appliances for the distribution of gas and electricity as may be necessary to furnish the same to new takers, shall be undertaken or made except by the vote provided by section four in case of the issue of bonds.

SECT. 6. Any city or town obtaining a plant may provide by ordinance, if a city, or by by-laws, if a town, for the equitable assessment upon the owner or occupant of any premises of any part or the whole of the cost of laying and maintaining upon such premises, pipes, conduits, conductors or other appliances for the distribution of gas or electricity to the occupants thereof. Payment of such assessments shall not be obligatory, but shall be made a condition precedent to the supply of gas or electricity to the occupants of such premises, and may be exacted before providing any such appliances for such distribution.

SECT. 7. Any city or town having obtained a plant for the purpose, as provided in this act, may manufacture, generate and distribute gas or electricity for furnishing light for municipal use or for the use of its inhabitants, under such regulations as it may establish. No city or town shall be compelled to furnish gas or electricity to any person or corporation except upon order of the gas and electric light commissioners and after payment of any assessment provided for in section six. Any person or corporation aggrieved by the refusal of any city or town supplying gas or electricity under the authority of this act to furnish the same may appeal to such commissioners, setting forth in such appeal what is required of the city or town, in such detail as the commissioners may require.

SECT. 8. Whenever any city or town shall obtain a plant as provided in section one, the operation, control, management and repair thereof, the manufacture, generation and distribution of gas and electricity thereby, including the purchase of supplies, the hiring and discharge of employees, and all business relating to such manufacture, generation and distribution, to the methods, amounts, times, prices and quality of the supply to each person and corporation, the collection of bills, the keeping of accounts and custody of moneys received for gas or electricity or otherwise, and the payment of bills incurred in said business, shall be entrusted,

subject to any ordinances established by the city council in a city, or the by-laws or regulations established in a town, to one officer, who shall be appointed and may be removed by the mayor in a city, and by the selectmen in a town. Such officer shall be known as manager of gas, manager of electric light, or manager of gas and electric light, according as a plant for one or both may be under his charge. In cities, the compensation of such officer shall be annually fixed by the city council, and in towns by the selectmen. Before entering upon the duties of his office he shall give bond to the city or town for the faithful performance of his duties in such sum and form and with such sureties as the mayor or selectmen shall approve. He shall at the end of each municipal year render to the mayor or selectmen such detailed statement of his doings and of the business and financial matters in his charge as the gas and electric light commissioners may prescribe. He shall also at any time, when required by the mayor or selectmen, make to him or them a statement of his doings, business, receipts, disbursements, balances, and of the indebtedness of the city or town in his department, in the detail required; and he shall pay over to the treasurer of the city or town all receipts collected.

SECT. 9. The books and accounts pertaining to the business authorized by this act shall be kept in a form to be prescribed by the board of gas and electric light commissioners, and the accounts shall be closed on the thirtieth day of June in each year so that a balance sheet of that date can be taken therefrom and included in the return to said board, which return shall be for the year ending the thirtieth day of June. The mayor or selectmen and manager shall annually, on or before the second Wednesday of September in each year, make a return to said board in a form prescribed by it, setting forth the financial condition of said business, the amount of indebtedness authorized or existing on account thereof, a statement of income and expenses in such detail as the board may require, with a list of salaried officers employed in said business and the amount of salary paid to each. Said return shall be signed and sworn to by the mayor or a majority of the selectmen, and in both cities and towns by the manager. The mayor of a city or the selectmen of a town may direct, in addition, any additional returns to be made at such time and in such detail as they may order. The mayor or selectmen and manager shall also at all times, on request, submit said books and accounts for the inspection of said board, and furnish any statement or information required by the board concerning the condition, management and operation of said business.

SECT. 10. The price to be charged for gas or electricity to per-

sons and corporations shall be fixed, and shall not be changed oftener than once in three months. Any change shall take effect on the first day of a month, and the new price adopted shall, before the change shall take effect, be advertised in some newspaper published in the city or town where the plant is, if any is published therein. Such price shall not, except with the written consent of the gas and electric light commissioners, be fixed at less than cost, in which shall be included in addition to all operating expenses, interest on the net investment in plant made by the city or town, less assessments collected under section six, at the rate paid upon the bonds above provided for, together with the requirements of the sinking fund established to meet such bonds, and also depreciation of the plant, to be reckoned at not less than five per cent. per annum of its cost, and losses; but any losses exceeding three per cent. of the investment in plant may be charged in different years at not more than such three per cent. per annum. Such price shall not be greater than shall allow above such cost a profit of eight per cent. per annum to the city or town upon its net investment. In fixing such cost to establish the price to be charged to persons and corporations the gas and electricity used by the city or town shall be charged to it at cost. A sufficient deposit to secure the payment for gas or electricity for three months may be required in advance from any taker, and the supply may be shut off from any premises until all arrearages for gas or electricity furnished thereon, to whomsoever furnished, shall be paid. After three months default in the payment of such arrearages all appliances for distribution belonging to the city or town on such premises may be removed, and after such removal shall not be restored except on payment of all such arrearages, and a sufficient sum to cover all expenses caused by removal and restoration.

SECT. 11. Any city operating a plant under this act may pass ordinances, and any town operating a plant under this act may, subject to the approval of the superior court, adopt by-laws imposing penalties not exceeding fifty dollars to protect its plant, control its use, prevent accidents from gas or electricity supplied by such city or town, and govern consumers in their use thereof.

SECT. 12. When any city or town shall decide as hereinbefore provided to establish a plant, and any person, firm or corporation shall at the time of the first vote required for such decision be engaged in the business of making, generating or distributing gas or electricity for sale for lighting purposes in such city or town, such city or town shall, if such person, firm or corporation shall elect to sell and shall comply with the provisions of this act, pur-

chase of such person, firm or corporation before establishing a public plant such portion of his, their or its gas or electric plant and property suitable and used for such business in connection therewith as lies within the limits of such city or town. If in such city or town a single corporation owns or operates both a gas plant and an electric plant, such purchase shall include both of such plants, but otherwise such city or town shall only be obliged to purchase the existing gas plant or plants if it has voted only to establish a gas plant, and shall only be obliged to purchase the existing electric plant or plants if it has only voted to establish an electric plant. If the main gas works, in the case of a gas plant, or the central lighting station, in the case of an electric light plant, lie within the limits of the city or town which has voted to establish a plant as aforesaid, such city or town shall purchase as herein provided the whole of such plant and property used in connection therewith, lying within its limits, and the price to be paid therefor shall be its fair market value for the purposes of its use, no portion of such plant to be estimated, however, at less than its fair market value for any other purpose, including as an element of value the earning capacity of such plant based upon the actual earnings being derived from such use at the time of the final vote of such city or town to establish a plant, and also any locations or similar rights acquired from private persons in connection therewith, plus the damages suffered by the severance of any portion of such plant lying outside of the limits of such city or town, and minus the amount of any mortgage or other encumbrance or lien to which the plant so purchased, or any part thereof, may be subject at the time of transfer of title; but such city or town may require that such plant and property be transferred to it free and clear from any mortgage or lien, unless the commissioners appointed under the provisions of section thirteen of this act shall otherwise determine. Such value shall be estimated without enhancement on account of future earning capacity, or good will, or of exclusive privileges derived from rights in the public streets. When any capital has been paid in, in property instead of in cash, the valuation placed upon such property in estimating it as paid in capital shall not be conclusive in estimating its value under the foregoing provisions, but may be disputed by a city or town, and if shown to have been excessive may be reduced by the authority fixing the price of the plant and property as hereinafter provided. If the main gas works or central lighting station of such a plant do not lie within the limits of the city or town which has voted as aforesaid, then such city or town shall only purchase that portion of such plant and property which lies within its limits,

paying therefor upon the basis of value above established, but without allowance of damages on account of severance of plant. No city or town shall be obligated by this section to buy any apparatus or appliances covered by letters patent of the United States or embodying a patentable invention unless a complete right to use the same and all other apparatus or appliances necessary for such use within the limits of such city or town to such extent as such city or town shall reasonably require such right, shall be assigned or granted to such city or town at a cost as low as the cost of such right would be to the person, firm or corporation whose plant is purchased.

SECT. 13. Any person, firm or corporation desiring to enforce the obligation of any city or town under section twelve to purchase any property shall file with the clerk of such city or town, within thirty days after the passage of the final vote whereby such city or town shall have decided to establish a plant, a detailed schedule describing such property and stating the terms of sale proposed. If the parties fail to agree as to what shall be sold, or what the terms of sale and delivery in accordance with the provisions of this act shall be, either party may within sixty days after the filing of the schedule apply by petition to the supreme judicial court, or any justice thereof, setting forth the facts and praying an adjudication between the parties, and thereafter such court or justice shall, after giving both parties an opportunity to be heard, appoint a special commissioner or commissioners, who shall give the parties an opportunity to be heard, and shall thereafter adjudicate what property, real or personal, including rights and easements, shall be sold by the one and purchased by the other, in accordance with the provisions of this act, and what the price, time and other conditions of the sale and delivery thereof shall be. Such commissioner or commissioners shall file his or their award in the supreme judicial court for revision or confirmation by said court.

SECT. 14. Any party aggrieved by the award of the commissioner or commissioners may within fourteen days after its filing, or within such longer time as the court may allow, file objections thereto, and apply to the court for a hearing on such award relative to any matter of fact or law pertaining to the same, and thereupon the court shall order a trial to be had before said court or a justice thereof, after due notice to all parties interested in the matter of said award, in the manner of hearings in equity. The decree of the court upon said award shall be final and binding and said court shall have jurisdiction in equity to compel compliance therewith, and may also issue and enforce such interlocutory decrees and orders as justice may require.

SECT. 15. Whenever the existing gas plant or electric plant of any person or corporation shall have been acquired by any city or town pursuant to the provisions of this act, the powers and rights of such person or corporation in relation to the manufacture and distribution of gas or electricity within the limits of such city or town shall, from and after the date of such acquirement, cease and determine.

SECT. 16. Any city or town owning or operating a plant or plants for the manufacture or distribution of gas or electricity for furnishing light under this act, shall be responsible for any injury or damage to persons or property, happening or arising by reason of the maintenance or operation of the same, in the same manner and to the same extent as though the same were owned and operated by an individual or private corporation; but nothing in this act shall be construed to include damages to any existing gas or electric plant in a city or town by reason of the establishment of a competing line or plant under authority of this act.

SECT. 17. All general laws of the Commonwealth, and all ordinances or by-laws of any city or town availing itself of the provisions of this act, relative to the manufacture, use, generation or distribution of gas or electricity, or the quality thereof, or plant or the appliances therefor, shall apply to such city or town, so far as the same may be applicable and not inconsistent with this act, in the same manner as the same apply to persons and corporations engaged in making, generating or distributing gas or electricity therein.

SECT. 18. Nothing herein shall be construed to take away, restrict or impair any rights of any city, town or other authority which may now exist to revoke locations of wires, poles, conduits or pipes in, over or under their streets or ways: *provided, however,* that no city or town having within its limits the main gas works, in the case of a gas plant, or the central lighting station, in the case of an electric light plant, or the major portion of the wires, poles, conduits or pipes used in connection with any such works or plants, shall, except for a violation of the terms or conditions upon which the same were granted or for a violation of law respecting the exercise thereof, revoke any rights heretofore granted, or which may hereafter be granted, to any person or corporation engaged in the business of making, generating or distributing gas or electricity for sale for lighting purposes, after the first passage by the city council, in the case of a city, of the vote provided for by section two, or while such vote is pending in either branch thereof, or in the case of a town, after the passage of the first vote provided for in section three, or after the calling of a town-meet-

ing at which the passage of such vote is included in the warrant: *provided, however*, that in case in either a city or town the second vote provided for by this act shall fail of passage or in a city shall fail to receive the approval of the mayor or the ratification of the voters in accordance with this act, then such city or town may exercise all rights of revocation, if any, which it possessed prior to the passage of such first vote until such first vote is again passed, or pending or included in the warrant as above provided. And after the passage and ratification of both votes as provided in section two, by a city, and after the passage of both votes as provided by section three, by a town, no such city or town shall, except as hereinbefore provided, revoke any rights, locations or licenses granted to any such person or corporation. The provisions of this section shall apply, in the case of a city, whether such revocation shall be made by both branches of the city government or by either branch thereof.

SECT. 19. This act shall take effect upon its passage. [*Approved June 4, 1891.*]

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EIGHTH ANNUAL REPORT
OF
THE BOARD
OF
GAS AND ELECTRIC LIGHT
COMMISSIONERS
OF THE
Commonwealth of Massachusetts.

—
JANUARY, 1893.
—

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Commonwealth of Massachusetts.

OFFICE OF THE SECRETARY, BOSTON, JAN. 31, 1893.

Hon. WILLIAM E. BARRETT, *Speaker, House of Representatives.*

SIR:—I have the honor to transmit, for the use of the Legislature, the eighth annual report of the Board of Gas and Electric Light Commissioners.

Very respectfully,

WM. M. OLIN,

Secretary.



Commonwealth of Massachusetts.

The Board of Gas and Electric Light Commissioners respectfully submits its Eighth Annual Report.

Another change occurred in the membership of the Board in July last, Col. J. W. Coveney, after a year of valuable service, having resigned to assume other public duties. Mr. Walter S. Allen, the clerk of the Board, resigned his position in the same

month in the Appendix. As a result of this, there have been fewer delinquent companies than ever before, and eighty-seven returns were filed in the office within the time fixed by law. Of the forty-four others, twenty-eight were filed within seven days and all but one within thirty days thereafter. This has enabled the Board to present its report earlier than would have been otherwise possible.

But few changes of importance in the affairs of the companies have taken place during the year.

The property of the Gardner Gas Light Company has been sold under foreclosure by the mortgagees, and was purchased by Mrs. Maria L. Ruggles of Worcester. Since the sale, the company has supplied no gas, has held no visible property, and the plant has been managed and the business conducted in the name of Mrs. Ruggles.

The consolidation of the Lawrence Gas Company and the Edison Electric Illuminating Company of Lawrence has been completed, and on June 30, 1892, only the former corporation was engaged in business. The plants of both companies up to that date, however, were managed as distinct properties, with separate accounts, and separate data concerning them is frequently given in the statistical portion of this report.

Reference was made in the last report to the case against the Walworth Light and Power Company, which was then pending in the supreme judicial court. A decision has since been given, and the court held that the prohibition in the statute extended to all the wires involved in the case, and ordered an injunction to issue against the use of them by the Walworth Company. As this decision has an important relation to the work of the Board, and is of general interest to the companies and the public, the opinion of the court is given in full in the Appendix. In consequence of this decision the company has transferred its plant and business to the Suburban Light and Power Company of Boston, which since July 1, 1892, has operated its plant.

During the year, by change of corporate title, under chapter 360, Acts of 1891, the Beverly Gas Light Company has become the Beverly Gas and Electric Company, the Charlestown Gas Company, the Charlestown Gas and Electric Company, the Palmer Electric Company, the Palmer and Monson Electric Company. The two former changes occurred prior to, the last since, June 30.

New corporations with authority to distribute electricity for light have been organized during the year as follows: Quinsigamond Electric Power and Light Company of Worcester, capital \$10,000; Hull Electric Light and Power Company of Hull, capital \$10,000; Eliot Falls Electric Light Company of Natick, capital \$30,000; Hawks Electric Company of Boston, capital \$12,000.

The Lexington Gas Light Company made the only application which the Board received during the year for leave to engage in the supply of electric light under chapter 385 of the Acts of 1887.

During the year covered by the returns the companies in New Bedford, Haverhill and Chicopee have erected water-gas apparatus, and have begun to distribute a mixture of coal and water gas. The Athol company has returned to its former practice of distrib-

uting only water gas. During a portion of the year the company in Marlborough has manufactured gas from wood enriched with oil, but it has recently abandoned that process. The Millis Company has added to its other business the supplying of electric lights in Millis.

The works of the Roxbury and Dorchester companies remain closed. For most of the year ending June 30, 1892, these companies distributed a gas which they purchased of the Boston Gas Light Company, but since March, 1892, they have bought directly from the Bay State Gas Company. Extensive alterations have been made at the North end station of the Boston Gas Light Company, and a water-gas plant of large capacity is nearly ready for use. It is understood to be the intention of this company to distribute only water gas in the near future. During the year the Bay State Gas Company has begun to supply private consumers with gas directly from its own mains, but the output for this purpose has not been large.

WAKEFIELD PETITION.

Early in the year the Board received from the selectmen of Wakefield a complaint that the Citizens' Gas Light Company of Reading, South Reading and Stoneham was distributing to its consumers gas of an impure and inferior quality, and a request that such orders be made as would secure its improvement. An investigation was begun immediately, and a public hearing was given in Wakefield.

The usual analysis of the gas and test for candle-power and impurities revealed no extraordinary conditions, and no violation of the statutory requirements except in the presence of sulphuretted hydrogen. The gas had an unusually strong and offensive odor, which upon further examination appeared to be due to a particularly poor and sulphurous lot of coal which the company had been using, without fully appreciating its troublesome qualities. In view of the fact that immediately upon notice of the complaint the company arranged to abandon the use of this coal and of the further fact that the cause of the complaint soon afterward disappeared, no order upon the petition was considered necessary.

APPEAL OF WAKEFIELD ELECTRIC LIGHT AND POWER COMPANY.

This was an appeal by the Wakefield Electric Light and Power Company from the decision of the selectmen of Wakefield, refusing it permission to erect poles and run wires in the streets. No steps were taken to bring the case to a hearing, and upon suggestion by the appellants the appeal was dismissed.

APPEAL OF PHÆBUS H. ALEXANDER *et al.*

This was an appeal entered by Phæbus H. Alexander and Fred. P. Barnes from the decision of the selectmen of Peabody, refusing them permission to erect poles and run wires in the streets of said town. Since the appeal was taken the town has constructed its own plant. With the consent of the appellants the appeal has been dismissed.

APPEALS OF THE CONSUMERS' GAS COMPANY OF NEW BEDFORD.

These were appeals from the mayor and board of aldermen and from the board of public works of the city of New Bedford.

The Consumers' Gas Company, regularly organized under the laws of this Commonwealth, applied to the mayor and aldermen of New Bedford for leave to open about five miles of the principal streets for the purpose of laying gas mains. That board declined to grant the petition, on the ground that it did not have jurisdiction in the matter, and referred it to the board of public works, which after a public hearing dismissed the petition.

The Consumers' Gas Company, assuming the action of the board of aldermen to be a refusal, appealed from the decisions of both boards. The hearings which were held in New Bedford occupied several days, and the city, the appellant, and the New Bedford Gas and Edison Light Company were represented by counsel. The latter company has alone had the right to supply gas in New Bedford since 1853. In 1888 it began to supply electric light, having purchased the property and rights of the New Bedford Electric Light Company; and in July, 1890, it was consolidated with the Edison Electric Illuminating Company of New Bedford, under authority of a special act of the Legislature.

Since that time it has been the only company selling gas or electric light in that city.

The consumers of the present company were numerously represented among the witnesses, and were encouraged to describe as fully as possible their grievances. Their testimony showed a general satisfaction with the quality of the gas, but a considerable desire to secure it at a lower price, and much complaint about the administration of the electric department and the prices charged for the incandescent light.

The petitioners claimed that if their request should be granted they could supply a gas much superior to that of the existing company, and at a lower price.

The shareholders in the petitioning company were interested in the ownership of a patented process for making gas from oil, water and air, and it appeared from the evidence that it was their intention to use this particular process if their request was granted. Upon the value of this their case principally rested. The Board endeavored to ascertain whether this process gave reasonable promise of fulfilling the expectations and intentions of the petitioners.

Plans and the evidence of experts were submitted and carefully considered, and an examination of a plant in actual operation was made by the Board. The process does not differ essentially from that in common use in many small towns where oil gas is distributed, except in the introduction into the retort with the oil of a nearly equal amount of water, and in the mixing of the gas and air in the heated retort, instead of in the holder. It was proposed also to filter the oil before using through a "vegetable compound consisting of ground corn cobs and ashes from the wood and bark of the white ash tree," and also to pass through the retort a certain amount of the aqueous extract of potatoes; but no explanation of the value of these to the gas was attempted, and no particular consideration given to it by any of the parties interested.

A test of the apparatus and process was made under the supervision of the inventor and in the presence of experts selected by the two companies interested, and these agreed in their testimony before the Board in all material points. This test afforded a good illustration of the value of the process, as the experimental bench

was of the full size for commercial use. Crude oil, coal, pine wood, potato extract, corn cobs and ashes were used as directed, and gas was made at the rate of about 445 feet per hour. The result of the operation showed that to make 1,000 feet of this gas in the holder, ready for use, would require 9.12 gallons crude oil, 81.3 pounds coal, $\frac{1}{4}$ cord foot of wood, 1 pint potato extract, $\frac{1}{2}$ bushel ground corn cobs, and $\frac{1}{2}$ wine pint wood ashes, costing in that locality about 70 cents. To these figures must be added labor, which may fairly be estimated at not less than 13 cents in a large works of this kind, making at least 83 cents for the cost in the holder. Although these figures include nothing for repairs or depreciation, they much exceed the cost of manufacturing the gas of the company now in operation.

The specific gravity of the gas is .790, and that of the present company's about .600, from which it appears that the proposed gas is nearly 25 per cent. heavier than that now used. To distribute the same amount of the former, unless at greatly increased pressure, would require larger mains, a larger investment and therefore greater cost for distribution. It would also require interior pipes and fittings of larger capacity.

Several tests of the candle-power of the gas showed an average of 17.29, which is from .18 to 1.70 candles lower than the average of the present company's gas. The analysis of the gas made by the experts referred to above showed the following results, the figures indicating the relative volumes of each constituent:—

Carbonic acid,	2.30
Illuminants,	21.85
Oxygen,	2.45
Carbonic oxide,	6.90
Hydrogen,	3.40
Marsh gas,	13.61
Nitrogen,	49.49
	<hr/>
	100.00

It will be seen from this that more than half of the entire volume consists of carbonic acid and nitrogen, gases which neither burn nor aid combustion, but seriously diminish the flame temperature of any gas of which they form a part. The gas has, then, a low value for heating or cooking purposes, this peculiar composition

and result being due to the large amount of air used in its manufacture.

From these facts it appears that the gas of the process proposed is of lower candle-power, of less heating capacity, and more expensive to produce than that now used in New Bedford.

The petitioners stated, however, that, if they found after trial that this gas was for any reason unsatisfactory as to quality or cost, they should abandon its use, and should adopt some process which would produce the best possible quality at the lowest possible cost. Had they been able to make this offer more definite, it would have deserved more extended consideration; no other process was, however, mentioned or alluded to.

For these reasons the Board was unable to see that any advantage could come to the citizens or gas consumers of New Bedford by granting the prayer of the petitioners, which might not be readily secured from the present company.

A strong and general feeling of hostility to the company and certain peculiarities of its administration was a prominent feature of the hearing. The Board regrets exceedingly that any foundation for this existed in fact. Very much of this sentiment was doubtless due to changes inevitable upon a consolidation of the companies, but more to the methods pursued in dealing with consumers, as illustrated in the manner of advancing the electric rates to a living basis, and in the arbitrary and monopolistic spirit pervading the printed regulations or rules issued by the company.

The company has, it is true, a practical monopoly of the lighting business; but the extensive privileges and concessions which it has received as a free gift from the public impose upon its managers an imperative duty to conduct its affairs with the same effort toward the public convenience and in the same spirit as the successful merchant employs to attract and retain his trade.

In considering this case, it was not intended to pass upon the absolute value of the particular process considered, but only upon its value in the locality considered. Neither was an opinion expressed as to the fairness of the price charged by the present company for its gas; such question was not necessarily within the scope of the inquiry, nor could any order affecting it be

based upon the proceedings. The Board, however, noted with approval the fact that the company had voluntarily reduced the price of gas since the hearing upon this appeal had begun.

Most of the complaints by the witnesses were either of the quality or price of the electric light. The Board took no formal action in reference to these, for the reasons cited above. It did, however, make a careful examination of both of the electric plants, studied their management and conferred with the company concerning them. As a result of this it received satisfactory assurance that all the changes needed to secure the best possible electric service would be made, and that the company would soon make a considerable outlay in this department.

Upon a careful review of the whole case, the Board was of the opinion that the appeal could not be sustained, and the following was adopted :—

Ordered, That the appeal of the Consumers' Gas Company be dismissed, and the decision of the board of public works be affirmed.

The same reasons afforded ample ground for a refusal to sustain the appeal from the board of aldermen, and it seemed unnecessary to rule upon or discuss the legal questions raised as to the relations of that board to the petition or to the board of public works.

Both appeals were dismissed.

LEXINGTON GAS LIGHT COMPANY.

The Lexington Gas Light Company applied for leave to engage in the business of electric lighting.

A public hearing was given upon the petition, at which the company was represented by its president and clerk, and the town by a majority of its selectmen ; no one appeared in opposition.

The petitioner has supplied gas in Lexington since 1875, and the requisite number of stockholders voted to engage in the business of electric lighting. It appeared that in 1888 the Woburn Electric Light Company was granted certain privileges in the streets of Lexington, upon the expectation that it would supply electric lights in the town. Prior to that year the company had erected a line of poles from the Woburn line to the centre of the town, but never owned any wires nor attempted to

run any lights in the town, and prior to the hearing it had sold these poles and assigned all its rights and privileges to the petitioner. There is no other company organized for or engaged in the business of supplying electric lights in Lexington. The selectmen expressed a wish to have the petition granted, and an opinion that such a course was generally desired and would benefit the town; they also stated that they knew of no opposition.

The Board has frequently expressed the opinion that in small towns like Lexington it may be to the public interest that one company, rather than two, should supply both kinds of light. The facts in this case are essentially the same as in those towns where similar petitions have been granted. Evidence satisfactory to the Board was furnished of the company's willingness and ability to proceed at once to supply the town and its inhabitants with all the electric lights which might be demanded. The following was adopted on November 16, 1892: —

Ordered, That said Lexington Gas Light Company is hereby authorized to engage in the business of generating and furnishing electricity for light in the town of Lexington, and that said company, within six months from this date, erect and equip a plant for generating and distributing electricity for light with a minimum capacity of not less than ninety horse-power, and dynamo capacity to convert the same into electric lights.

BOSTON GAS LIGHT COMPANY.

On June 4, 1892, the following petition was received, addressed to the Board: —

We, the undersigned customers of the Boston Gas Light Company, hereby make complaint that the price charged by said company for gas is excessive; and we ask that said price be fixed at one dollar per thousand cubic feet, or such other sum as your Board may deem just and proper.

This petition was signed by Messrs. Sinclair and Mann and about fifty other consumers, mostly proprietors or managers of hotels, and persons using large quantities of gas.

As the statute requires, a public hearing was ordered and advertised in several of the daily papers in Boston, September 14, being assigned therefor, by request of the petitioners. On that day the petitioners and the company were represented by counsel,

and by request of both parties the hearing was adjourned to October 5, and again to October 13.

No evidence was presented by either party, and no other persons expressed a desire to be heard. On the last date named the petitioners offered what they stated was a more explicit presentation than the petition contained of the advantages which they wished to secure, as follows:—

1. That on and after Jan. 1, 1893, or as soon thereafter as the new water-gas works in process of erection at the north end station are finished, the candle-power of the gas supplied by the company be twenty-five candles.

2. That on and after Jan. 1, 1893, the price of gas used for cooking, heating and power purposes be fixed at one dollar per thousand feet, measured through an independent meter supplied by the company free of rent.

3. That on and after Jan. 1, 1893, the price of gas to all those who burn for lighting purposes one thousand dollars' worth and upwards per annum be fixed at one dollar and twenty cents per thousand feet.

It appeared at that time, as a result of negotiations between the company and the petitioners, after the petition was filed, that the company might be willing to make these concessions. The petitioners then asked that, if the company should formally accept the three propositions named, the case be closed without further investigation or consideration by the Board.

Soon after this, a duly attested transcript of the records of the board of directors of the company was filed with this Board, from which it appeared that all the propositions had been accepted. The case was accordingly closed, as requested.

In March, 1892, the Board made a special report to the Legislature then in session, replying to certain specific inquiries concerning the Boston Gas Light Company and other companies located in Boston. A copy of that report is given in the Appendix.

APPEAL OF THE GAS LIGHT COMPANY IN MARLBOROUGH.

This was an appeal by the Marlborough Gas Light Company from the decision of the selectmen of Marlborough, granting permission to the Citizens' Gas Light Company to open the streets of that town for the purpose of laying and maintaining gas mains.

An extended public hearing was given at the town hall in Marlborough. Both companies appeared by counsel, but the town

(now a city) was not represented. A careful and thorough study of the history and general management of the company was made, and particular attention given to its technical and financial affairs. The fact that a majority of the board of selectmen from whose decision the appeal was taken were named as incorporators of the company to which the franchise was granted, prevented the action of the local authorities from receiving that consideration to which it is often entitled.

To open the streets to the extent contemplated by the license to the new company would inevitably impose upon the municipality directly and indirectly much expense, and bring great inconvenience to a large number of its citizens. This ought not to be allowed unless some substantial public advantage were to be gained. The Board therefore endeavored, by a study of all the circumstances and a careful consideration of the grievances presented, to ascertain whether there was reasonable ground to believe that such advantage would be obtained through the permission appealed from. The claims of the parties interested, and the facts important in the case, are contained in the suggestions that follow.

The gas plant in Marlborough was originally established chiefly as an adjunct to certain large manufacturing establishments and to supply the residences of its owners. In 1865 these owners became incorporated as the Marlborough Gas Light Company, which since that time has continued to supply gas to the town and its inhabitants.

A study of the company's history satisfied the Board that for a portion of the time its service was neither creditable to the owners nor satisfactory to the public; neither skill nor enterprise was displayed in its management; the gas was of poor quality, the works were neglected, and no effort was made to extend the business. By this course the company lost the public confidence, and we have reason to believe that much of the interest and zeal on behalf of the new company was due to these facts. The testimony at the hearing showed, however, that a wide distinction was to be made between the management in recent and that in former years. It was conceded, and without dispute, that, if the management and policy more recently adopted should be continued, the company would be in most respects free from special criticism.

It was urged by the representatives of the Citizens' Company that they would be able to supply gas at a less price than the present company. That this was the real desire and expectation of certain persons connected with the organization was apparent; but, beyond the mere assertion of the intent, no effort was made to show that they would be able to do this. No member of the new company had had any experience in the manufacture or supply of gas; no witness with experience in the business appeared in favor of the claim; and there was hardly a pretence that any particular facilities were possessed or to be acquired for reducing the cost of either production or distribution. The process used by the Marlborough Company is one generally approved by engineers, and under the conditions existing there the Board has no knowledge of any process which by its introduction would appreciably lessen the cost to consumers. Particular reference was made to a small company in a town of similar size where gas was much lower than in Marlborough, and the promoters of the new enterprise seemed confident that through the adoption of the peculiar process there used their expectations would be met. But the company referred to has for years been supplying gas at a large loss, and since the hearing in this case has been compelled to make a large advance in its price.

The consumption of gas in Marlborough has been low, considering the population; this is due in part to the narrow policy or lack of policy in the company's former management, and in part to the peculiar characteristics of the town itself. It has seemed to be a difficult field for exploiting the business. In the twenty-seven years of the company's existence the total dividends have been less than one per cent. per annum; for several years the works were run without a profit, and, with the exception stated, all the profits of the enterprise have been put into the plant.

The principal hope for a reduction of price in this place lies not in the introduction of new processes or methods of manufacture, but in the increase of the consumption. Marlborough ought to consume a much larger quantity of gas, and with a liberal and progressive management of the company will doubtless do so.

It was agreed by all parties at the hearing that the field was not large enough to support two companies, and that one would soon absorb or consolidate with the other with only the powers and opportunities possessed by the present company.

One objection to the present company strenuously urged was that its works were centrally located, and so near the thickly settled residence portion as to be a constant annoyance to a large number of citizens and a hindrance to the growth of the city. This objection seemed to be supported by the facts; but it was not easy to see how the existence of a second company would afford a remedy. In the judgment of the Board, the admission of a rival company would be likely to result in the improvement of the works of the existing company in their present location, and the probable postponement of their removal for many years. It must be recognized, too, that certain equities exist in favor of the company, since when the works were first built no objections to their location existed, as the vicinity was used only for manufacturing, instead of mercantile and residential purposes as now. The Board, however, agreed with the opinion expressed by the promoters of the new company that the time had come when the present company should prepare to move its works to another and less populous section. The value of its land and the condition of its plant make such removal entirely feasible. This view was urged upon the officers of the company, and was adopted by them; land was secured in a favorable location, and ample assurance was given that the works would be removed there at as early a date as could be reasonably and economically done. The present company will then have it in its power to render to the public all the advantages as to quality of service which any advance in gas engineering or any increase in consumption may make possible, with none of the burdens and evils which the temporary existence of a rival company would be sure to bring.

Very soon after the hearing upon this appeal, negotiations in which representatives of the new company were understood by the Board to be interested, looking to a change in the ownership or control of the old company, were entered upon and have been but recently abandoned. The Board thought it unwise to interfere in

these, and for that reason its decision of the appeal was unusually delayed.

The following was adopted in the appeal:—

Ordered, That the appeal of the Marlborough Gas Light Company be sustained, and the decision of the selectmen be reversed and annulled.

MUNICIPAL OWNERSHIP.

As the statute (chapter 370, Acts of 1891) allowing municipalities to engage in the supply of gas and electric light imposes important duties upon this Board whenever the provisions of the act are accepted, the effort to learn precisely what action has been taken toward municipal ownership of plants throughout the Commonwealth has been continued.

Official reports have been received from one hundred and seventy-nine towns and cities, including all those in which the population exceeds two thousand. It appears that one hundred and forty-six have never considered the subject.

The report of last year showed the action taken by the cities of Brockton, Chicopee, Fall River, Malden and New Bedford, and the towns of Danvers, Everett, Framingham, Hingham, Hudson, Marblehead, Melrose, Methuen, North Attleborough, Norwood, Peabody, Plymouth, Reading, Spencer, Wakefield, Wellesley, Weymouth and Whitman. Of these, Fall River, Malden, New Bedford, Framingham, Methuen, Plymouth, Spencer and Weymouth have taken no action during the year 1892.

The towns of East Bridgewater, Needham, Stoughton and Winchester, and the cities of Woburn and Springfield have acted in reference to a municipal plant for the first time during 1892. A recital of the action of the city of Haverhill, and of the towns of Braintree, North Attleborough and Brookline prior to 1892, received too late for insertion in the last report, is given below.

East Bridgewater, Hingham and Winchester have appointed committees during the year to investigate the subject.

In the town of *Braintree*, on June 2, 1891, a committee was selected "to consider the whole matter of electric lighting, so far as it is likely to concern the town." At a meeting on Aug. 25, 1891, this committee reported in favor of establishing an electric plant for lighting the streets, and estimated the cost of its instal-

lation complete at \$25,000. This report was recommitted, with instructions to consider the advisability of establishing a plant for commercial and street lighting. At the same meeting, a ballot being taken upon the question, "Is it expedient for the town to exercise the authority conferred in section 1 of chapter 370 of the Acts of the Legislature of Massachusetts for the year 1891, to construct, establish and maintain within its limits a plant for the manufacture and distribution of electricity for furnishing light for municipal use and for the use of such of its inhabitants as may require and pay for the same, as provided for in said chapter?" the vote was: yes, 122; no, 3.

At a meeting on Oct. 29, 1891, upon the same question, the vote was: yes, 146; no, 5. At this meeting the committee chosen June 2 made a supplementary report, recommending only a street-lighting plant, and that \$28,750 be appropriated therefor. This report was tabled.

At a meeting on March 21, 1892, the following votes were passed: "That the electric lighting committee appointed at the town meeting of June 2, 1891, be given power and authority to proceed to establish a plant for the manufacture and distribution of electricity, subject to the further instructions of the town." "That the town proceed to establish an electric lighting plant under the provisions of chapter 370 of the Acts of the Legislature of 1891." "That the committee proceed to establish an electric lighting plant in accordance with the report of the committee on electric lighting as made to the town." It was also voted, 124 to 3, "to issue notes of the town for the aggregate principal sum of thirty thousand dollars for the purpose of establishing an electric light plant, each of said notes to be in face value two thousand dollars, and to run one, two, three, four, five, six, seven, eight, nine, ten, eleven, twelve, thirteen, fourteen and fifteen years, respectively, and to bear interest at a rate not to exceed five per cent. per annum. And that the selectmen be instructed to raise by taxation each year the sum of two thousand dollars, together with a sum sufficient to pay the accrued interest on all the notes remaining unpaid until all of said notes are paid." Thirty-five hundred dollars was appropriated for maintenance of the plant.

Under these votes land was purchased and a brick building and

plant constructed. It comprises one 125 horse-power engine and boiler; two Thomson-Houston dynamos, with a total capacity of 100 lights of nominal 1,200 candle-power each; 710 poles in about 17 miles of streets, carrying 25 miles of wire; 75 arc lights and seventy-two 25 candle-power incandescent lights have been in use, all for street lighting. \$30,853 has been expended for construction. The plant was started on Oct. 15, 1892.

In the city of *Brockton* the board of aldermen, Dec. 27, 1892, and the common council on December 29, by unanimous votes in both branches, adopted the following: —

Resolved, That it is expedient for this city to exercise the authority conferred in section 1 of chapter 370 of the Acts of 1891, in relation to the construction, purchasing, leasing or using and maintaining within its limits a plant for the manufacture and distribution of electricity for furnishing light for municipal use and for the use of such of its inhabitants as may require and pay for the same.

This resolution, being essentially different from the resolution adopted by the city council of 1891 under said chapter, is not to be regarded as a final but as a first action thereunder, and is to be null and void unless the city council of 1893 shall adopt a like resolution.

This received the approval of the mayor on Dec. 30, 1892.

At the adjourned annual meeting of the town of *Brookline*, April 16, 1890, the selectmen were instructed "to inquire into the subject of the town's procuring and establishing a plant for lighting its streets and public buildings with electricity, and report thereon at a future meeting." At a special meeting on Jan. 29, 1891, the selectmen were instructed "to appear in behalf of the town before any committee of the Legislature having the matter in charge, to urge the passage of a law which shall give to cities and towns the right to establish and maintain plants for the purpose of furnishing their own municipal lighting."

At the annual meeting in 1891, the selectmen reported "that after a careful investigation of the matter they should not recommend the town to enter upon the establishment of any lighting establishment at the present time," which report was accepted, and no further action has been taken.

Both branches of the city council of *Chicopee*, on Dec. 12 and 16, 1892, voted unanimously, "That it is expedient for the city of

Chicopee to construct, purchase or establish and maintain within its limits one or more plants for the manufacture and distribution of electricity for furnishing light for municipal use and for the use of such of its inhabitants as may require and pay for the same." This was approved by the mayor December 19, and is in the same form as the vote passed unanimously by both branches and approved by the mayor on Nov. 30, 1891.

The town of *Danvers* has been operating an electric plant exclusively for street lighting since Jan. 2, 1889. The original appropriation for construction was \$15,000; since that time \$75 was appropriated for real estate construction and \$600 for extensions of lines and new lamps; the latter appropriation was overdrawn \$19.32. Special appropriations for extraordinary repairs to the amount of \$275 have also been made. The appropriations made annually in March or April for maintenance and operation of the plant have been as follows: 1889, \$3,500; 1890, \$2,960; 1891, \$2,750; 1892, \$3,450. That for 1891 was overdrawn to the amount of \$72.35. In 1889 \$15,000 was borrowed for construction, and \$1,500 of this sum becomes due annually. The plant consists of one boiler of 80 horse-power, one engine of 60 horse-power, two dynamos (Brush system), with a total capacity of 90 arc lights of nominal 1,200 candle-power each. It has 425 poles set in the streets, which, with about 40 trees, carry 1,214,360 feet of wire with 6 single and 76 double carbon lamps. Two men were employed and 80 lamps were lighted throughout the year ending June 30, 1892, for an average of 5 $\frac{3}{4}$ hours per night and 23 nights per month. One hundred and ninety-six tons of coal, two cords of wood and 23,500 carbons are reported as used during the year.

At a town meeting in *Everett*, on Jan. 26, 1892, upon the question, "Is it expedient for the town to exercise the authority conferred in section 1 of chapter 370 of the Acts of the year 1891, authorizing cities and towns to construct, purchase, lease or establish and maintain within their limits, one or more plants for the manufacture or distribution of gas or electricity for furnishing light for municipal use and for the use of their inhabitants as specified in said act?" the following was the result of the vote: yes, 367; no, 273; not the necessary two-thirds in favor. At

the meeting of March 1, 1892, upon the same proposition, the vote was: yes, 317; no, 131.

The city of *Haverhill*, by concurrent votes of both branches of the city council, on Dec. 30, 1891, and Dec. 6 and 8, 1892, adopted the following:—

That it is expedient for the city of Haverhill to exercise the authority conferred by section 1 of chapter 370 of the Acts and Resolves of the year 1891, being an "Act to enable cities and towns to manufacture and distribute gas and electricity," and conferring upon the city, under the limitations mentioned in said chapter, the authority to construct, purchase, lease or establish and maintain within its limits one or more plants for the manufacture or distribution of gas or electricity for furnishing light for municipal use and for the use of such of its inhabitants as may require and pay for the same as provided in said chapter.

That the city of Haverhill, under the authority conferred by the aforesaid chapter, purchase, lease or establish and maintain within its limits one or more plants for the manufacture and distribution of gas and electricity for furnishing light for municipal use and the use of such of its inhabitants as may require and pay for the same as provided in said chapter.

This resolution received the approval of the mayor in each year; in 1891 less than two-thirds of the members in each branch voted in favor of it, but in 1892 it was passed unanimously in both branches.

At the town meeting in *Hudson*, on Dec. 31, 1891, the warrant contained an article "to see if the town will construct, purchase, lease or establish and maintain one or more plants for the manufacture or distribution of gas or electricity under chapter 370, Acts of 1891." An effort to indefinitely postpone action on this was defeated, and at an adjournment of this meeting, on Jan. 8, 1892, a committee was appointed to investigate the whole subject, and report in print at the annual town meeting. On March 8, 1892, which was an adjournment of the annual meeting, this committee reported at length, and in concluding expressed the opinion "that in the face of all the evidence it will be inadvisable for the town to go into the business of manufacturing electric light." They recommended "that, in case the town does not desire to operate its own plant, it pass a vote that it will take no action toward the establishment of a plant before May 1, 1897: *provided*, the owners of the existing plant will within sixty days of the passage of such vote file in the town clerk's office a waiver and renun-

ciation of all rights, if any, acquired by them under chapter 370, Acts of 1891, by reason of the passage, by the town, of the two votes provided for in section 3 in said act; and *provided, further*, that the present company or its successor continue the production of electric light in accordance with the laws of this Commonwealth." On March 15, at an adjournment of the annual meeting, a resolution "that the committee's report be rejected, and that the town deems it expedient to buy and put in an electric plant," was rejected by a vote of 79 to 73. A motion to accept and adopt the report of the committee was then carried by a vote of 80 to 72. It was then voted to "indefinitely postpone the further consideration of the question of municipal lighting." At a meeting on April 4, under an article in the warrant in the same form as cited above, it was voted 66 to 56, "to indefinitely postpone the consideration" of the article. The Electric Light Company has made no such waiver as the committee's report suggested, but has begun proceedings to compel the town to buy its plant.

At a town meeting in *Marblehead*, June 15, 1892, it was voted, 231 to 8, "that it is expedient to exercise the authority conferred by the act." As a similar vote was passed June 22, 1891, the act was declared accepted. The committee appointed June 22, 1891, submitted a printed report containing a plan for the establishment of a municipal electric lighting plant and estimating the expense of its installation at \$40,000, but made no recommendations. No other action was taken during the year.

In the town of *Melrose*, the committee of investigation, acting under the vote of Feb. 16, 1891, published its report in February, 1892; they favored the acquisition of an electric lighting plant, and placed the probable cost at about \$75,000.

On March 21, 1892, at an adjournment of the meeting of Nov. 3, 1891, an account of which is given in the last report of this Board, it was voted, 165 yes to 26 no, "That it is hereby declared expedient and desirable that the town exercise the authority conferred by chapter 370 of the Acts of 1891, entitled 'An Act to enable cities and towns to manufacture and distribute gas and electricity.'" At an adjournment, held on the same day, of the 1892 annual town meeting, the same proposition was voted upon and adopted, 157 yes to 25 no.

At this meeting, upon a motion to authorize the issuing of bonds to the amount of \$75,000, the proceeds of which should be applied to the establishing of an electric light plant, the vote by ballot was 152 yes, 82 no, and was declared lost, two-thirds not having voted therefor. This vote was, however, reconsidered, 237 to 90, and the question tabled until March 28, to which time the meeting was adjourned. At the adjournment on that date the vote upon the motion was: yes, 205; no, 294. No further action has been taken.

At a town meeting in *Needham*, March 7, 1892, it was voted, 225 to 53, to accept "chapter 370 of the Acts of 1891, entitled 'An Act to enable cities and towns to manufacture and distribute gas and electricity.'" Upon the same proposition at the meeting May 31, 1892, the vote was 211 yes to 59 no. A committee of five was then appointed to investigate the subject of electric lighting, and report.

The town of *North Attleborough*, on June 30, 1891, under the article, "To see if the town will vote to do its own lighting, as provided by chapter 370, Acts of 1891," voted 206 yes, 35 no. Under a like article, on April 16, 1892, the vote was 151 yes, 16 no.

In *Norwood*, the committee referred to in the last report of this Board made a report on April 19, 1892, which was tabled, and no further action in the matter has been taken. They recommended that the town establish an electric plant for street and domestic lighting; that a committee of five be selected to carry out the recommendations; that for the purpose \$30,000 be appropriated, and that the same be raised upon fifteen notes or bonds of \$2,000 each, one maturing every year, and payable out of the regular tax levy.

At the last annual meeting in the town of *Peabody* it was voted to authorize the issue of bonds to the amount of \$40,000, to run thirty years at four per cent. By this it was intended to supply a part of the appropriation made Sept. 29, 1891, for construction of the plant. It was also voted to establish a sinking fund "to be called the 'Electric Light Sinking Fund,' for the redemption and payment of said bonds, to which fund the town shall contribute each year an amount to be raised by taxation sufficient with all

accumulations to extinguish the debt at maturity," and commissioners of said sinking fund were elected.

During the year a plant has been constructed, consisting of two boilers of 125 horse-power each, and one engine of 150 horse-power, and four Edison dynamos, with a total capacity of 192 arc lamps of nominally 1,200 candle-power. There are about 52 miles of wire extending over 24 miles of streets and supported by 1,040 poles, 600 of which belong to the electric companies which have rights in the streets. One hundred and forty-six lamps are in use, and the plant was started September 27. The entire expense for construction to date is not far from \$48,100. No commercial business has yet been undertaken.

The town of *Reading*, at its annual meeting, March 7, 1892, under an article in the warrant, "To determine whether or not it is expedient for the town to exercise the authority conferred in section 1 of chapter 370 of the Acts of 1891, entitled an 'Act to enable cities and towns to manufacture and distribute gas and electricity,'" voted: yes, 361; no, 21. A committee was selected "to ascertain and report to the town the best and most economical system of lighting by electricity, with a detailed plan of a plant such as will meet the wants of the town, with estimates of the cost and expense of maintenance of the same, and such recommendations as to the procuring of the required funds as they judge to be for the best interests of the town. Said committee to report at a special meeting of the town within six months." Up to the present date no report has been made and no further action taken.

In the city of *Springfield*, in the board of aldermen, on Dec. 19, 1892, upon recommendation of the committee on lighting streets, the following was proposed:—

Ordered, If the common council concur, that it is expedient for the city of Springfield to exercise such authority as is permitted by chapter 370, Acts of the Legislature of 1891, authorizing any city or town under the limitations of said act to construct, purchase, lease or establish and maintain within its limits one or more plants for the manufacture or distribution of electricity for furnishing light for municipal use and for the use of such of its inhabitants as may require and pay for the same as provided in said act.

This failed to pass, the vote being: yeas, 4; nays, 4. On December 27 this vote was reconsidered and the order adopted:

yeas, 6 ; nays, 2. In the common council, on December 27, the same order was adopted, in concurrence : yeas, 11 ; nays, 3. An attempt to reconsider this action on December 29 was defeated : yeas, 4 ; nays, 12. This order was presented to the mayor for his approval on December 30, but the term of his office and of the city council which passed said order expired on Monday, Jan. 2, 1893, and the order was not approved.

The town of *Stoughton*, on April 12, 1892, voted, 105 yeas to 8 nays, "That it is expedient for the town to exercise the authority conferred in section 1, chapter 370 of the Acts of 1891, to establish and maintain one or more plants for the manufacture and distribution of electricity and gas for furnishing light for municipal use and for the use of such of its inhabitants as may require and pay for the same as is provided in said act." At a meeting on June 16 a like vote was passed, 72 yeas, 5 nays. At a special meeting on August 9 it was voted, "That the water commissioners be authorized to confer with the owners of the electric light and gas plant located in Stoughton, and report at the next annual town meeting the amount it can be procured for ; also to take any measures to have the statutes amended to allow a stipulated yearly payment, to cancel the indebtedness to be incurred by the purchase or construction of an electric light and gas plant in place of a sinking fund."

The town of *Wakefield*, on Aug. 15, 1892, voted, 179 to 45, that "It is expedient for the town to exercise the authority conferred under chapter 320 of the Acts of 1891, in the relation to the construction, purchase, leasing or establishing and maintaining within its limits one or more plants for the manufacture or distribution of gas or electricity for furnishing light for municipal use and for the use of such of its inhabitants as may require and pay for the same." On September 12 the Citizens' Gas Light Company, located in the town, filed a schedule of the property which it proposed to sell to the town.

On October 3 the town voted "that the town do not agree with the Citizens' Gas Light Company of Reading, South Reading and Stoneham, to purchase the property set forth in the papers by them filed with the town clerk, dated Sept. 12, 1892, and purporting to be a schedule of the property which they desire to sell to

the town at the price or upon the terms set forth in their offer of that date." "All matters between the town and the Citizens' Gas Light Company arising under the election of said company to sell its property and plant to the town" were then referred to a committee of fifteen, including the selectmen, "with full power to act and do all things necessary in their judgment in connection therewith." A vote was then passed, declaring "that the statement and schedule filed in the town clerk's office, Sept. 12, 1892, by the Citizens' Gas Light Company, purporting to be the schedule required under chapter 370 of the public laws of 1891, is not a sufficient schedule to comply with said law, and that the town is not bound to purchase the property of said company under the provisions of said act." The selectmen were then "instructed to oppose, by all proper proceedings, legal or otherwise, any attempt by the Citizens' Gas Light Company to sell its gas and electric light plants to the town."

At a meeting on Nov. 8, 1892, the selectmen were authorized to "petition the next General Court for authority to purchase and operate that part of the property of the Citizens' Gas Light Company in the towns of Reading and Stoneham, and also to manufacture gas and electric light for said towns and the inhabitants thereof, and also for authority to supply electricity for power." The above-named gas company has applied to the courts for the appointment of commissioners to appraise its plant and to compel its purchase by the town.

At the annual meeting in the town of *Wellesley*, on March 7, 1892, under an article in the warrant "To see if the town deems it expedient to exercise the authority given in chapter 370, Acts of 1891, to obtain and maintain a plant to manufacture and distribute electricity for town and other uses," it was voted: yes, 210; no, 55. A committee to be known as the "electric lighting committee" was selected, "for the purpose of investigating and reporting on the best methods for the town to pursue in regard to lighting streets, to report the result of their investigations at the next regularly called meeting." At a meeting on June 8, this committee recommended "that no outside company be granted any rights in the town limits;" that electric lines be erected, "to be owned and controlled by the town;" "that 375 25 candle-

power incandescent lamps" be installed, "each 250 feet apart, lighting about 20 miles of streets," at an estimated cost of \$13,000; that for the present the electricity be purchased of a private company. The cost of maintenance of this was estimated at \$4,000 per annum. The committee was not ready to recommend commercial lighting. Then, under an article in the warrant like that of March 7, a vote being taken resulted: yes, 102; no, 14. A committee of seven was then chosen for the construction of the plant, as recommended, and \$15,000 was appropriated to pay for the same. It was also voted to raise the money by the issue of five bonds of \$3,000 each, with interest at four per cent. At an adjournment of this meeting, on June 15, the vote about bonds was reconsidered, and it was voted to issue fifteen bonds, of \$1,000 each, drawing interest at four per cent., and so payable that one bond should mature every year until all are paid.

A distributing plant has been erected, pursuant to the votes cited, which includes $39\frac{1}{2}$ miles of wire, extending over $18\frac{1}{2}$ miles of streets, and supported by 730 poles and 33 trees; three hundred and seventy-five 25 candle-power incandescent lamps have been installed for street lighting, and they were used for the first time December 13. The electricity is purchased from the Eliot Falls Electric Light Company, whose plant, located upon the Charles River in South Natick, is run by water power.

In the town of *Whitman*, on July 13, 1892, the committee on the subject, appointed in 1891, made a report which was ordered to be "placed on file." Upon the question "Is it expedient for the town to exercise the authority conferred in section 1, chapter 370 of the acts of the Legislature of Massachusetts for the year 1891, to purchase, construct, establish and maintain within its limits a plant for the manufacture and distribution of electricity for furnishing light for municipal use and for the use of such of its inhabitants as may require and pay for the same as provided for in said chapter" the vote was: yes, 22; no, 46.

In the city of *Woburn*, on Dec. 29, 1892, the common council adopted the following: "*Be it resolved*, That, in the judgment of the city council, it is expedient that the city of Woburn exercise the authority conferred in chapter 370, statutes of 1891, relative to the establishing a municipal lighting plant;" and the

same resolve was adopted in the board of aldermen on December 31. In both branches all the members present voted in favor of the resolve, and it was approved by the mayor.

VIOLATION OF LAWS.

Notices have been sent to the Attorney-General, as required by the statutes, of violations of law in the following cases : —

By the North Attleborough Gas Light Company, a violation of sections 39 and 40 of chapter 106 of the Public Statutes, in the failure to advertise in the city of Boston the sale of new stock issued in October, 1891 ; and a violation of section 18 of chapter 105 of the Public Statutes, in dividing the proceeds of the sale of such new stock among its stockholders.

This notice was based upon the following facts, as found upon investigation by the Board.

In December, 1885, the capital stock of the company was stated as \$68,100, and the assets \$70,659.67. Within a few months after this a revaluation of the company's property was made, or a new computation of its cost, based upon data not shown in its books of account, by which the value of its plant appeared as \$121,083.49. A dividend was declared of one hundred per cent., payable and paid in scrip bearing interest redeemable in cash or in stock of the company at par, at the company's option. The Board was informed that this scrip was issued "for the purpose of covering construction account."

Up to September, 1891, interest upon this scrip was paid regularly, and thirty per cent. of the entire issue ratably to all holders out of the regular profits of the company in addition to the regular dividends.

In September of 1891 the company voted to issue sixty-nine shares of new stock, "for the purpose of improvement and the paying of a part of outstanding scrip." In the following October these shares were sold by auction at the company's office, but the sale was only advertised in a local paper, and forty-nine shares were taken by old stockholders. Within two days after this sale the company paid in full all scrip certificates where the balance due on a certificate did not exceed \$300, and twenty-five per cent. of all

other scrip outstanding. To do this required, in addition to funds available from all other sources, \$6,000 of the proceeds of the new stock. The Board was unable to learn that any of such proceeds were used for "improvement" of the company's property. Out of the entire sum of \$13,874.21 paid upon the scrip, all but \$1,137.50 was paid to persons who at the time of such payment and when the stock was sold were shareholders in the company. Since the complaint to the Attorney-General and notice to the company, all the certificates for the sixty-nine shares have been called in and cancelled.

By the Stoughton Gas and Electric Company and the Weymouth Light and Power Company, of section 12 of chapter 314 of the Acts of 1885, in neglecting to keep their books and accounts in the form prescribed by the Board, as required by the provisions of chapter 346 of the Acts of 1886 and chapter 382 of the Acts of 1887. Information has since been received that the books and accounts of these companies are now according to law and ready for inspection.

By Alvah S. Morrison, W. E. Morrison, Ibrahim Morrison, F. G. Morrison, R. E. Morrison, Samuel W. Thorndike, William W. Mayhew, Dean Southworth, Aubrey Hilliard, Albion C. Drinkwater, A. H. Mills, Charles C. Gregg and G. W. Caldwell, all of Braintree, of section 3, chapter 382, Acts of 1887, and of section 1, chapter 274, Acts of 1892, in erecting and maintaining wires over the streets of Braintree for the purpose of carrying on the business of furnishing electricity for light, without the consent of the selectmen of Braintree.

By the Arlington Gas Light Company, Athol Gas and Electric Company, Chicopee Gas Works, Fitchburg Gas Company, Gardner Gas Light Company, Gardner Gas Light Company (Mrs. M. L. Ruggles), Haverhill Gas Light Company, Ipswich Gas Light Company, Marlborough Gas Light Company, Middleborough Gas and Electric Company, Newton and Watertown Gas Light Company, Otis Company of Ware, Norwood Gas Light Company, Pittsfield Coal Gas Company, Waltham Gas Light Company, Chicopee Electric Company, Dedham Electric Company, Edison Electric Illuminating Company of Boston, Edison Electric Illuminating Company of Fall River, Electric Light and Power Company of

Abington and Rockland, Gloucester Electric Company, Great Barrington Electric Light Company, Greenfield Electric Light and Power Company, Haverhill Electric Company, Hyde Park Electric Company, Leicester Electric Company, Leominster Electric Light and Power Company, Lowell Electric Light Corporation, Malden Electric Company, Milford Electric Light and Power Company, Millbury Electric Company, Milton Light and Power Company, Nantucket Electric Light Company, North Shore Electric Company, Palmer Electric Company, Pittsfield Electric Company, Plymouth Electric Light Company, Quincy Electric Light and Power Company, Union Electric Light Company, United Electric Light Company, Walworth Light and Power Company, Westborough Electric Light and Power Company, Weymouth Light and Power Company, Whitman Electric Company, Woburn Electric Light Company, in not making returns to the Board within the time required by law.

ACCIDENTS.

In accordance with section 2, chapter 350, Acts of 1888, the Board presents herewith an abstract of cases wherein persons sustained bodily injury from gas and electricity manufactured and sold for light and fuel during the year 1892. There were twenty-four accidents from illuminating gas. By one of them a number of persons collectively were injured, none, however, fatally. The other twenty-three were isolated cases, in each of which a single individual was injured, and eighteen of these fatally. Four undoubtedly committed suicide. Seven persons were injured by electricity from electric light wires, four of them fatally. All but two of the injured were employees of electric light companies.

Accidents from Electricity.

The Cambridge Electric Light Company reports an accident by which a man named Charles Hamilton was injured by contact with an electric light wire on North Avenue, Cambridge, January 16. It appears that he was engaged in setting poles on the avenue, and had climbed an iron pole to disengage a guy wire of the hoisting derrick which was in contact with a live electric wire.

While clinging to the pole he touched the live wire and was thrown head downwards toward the ground. In descending he struck the limb of a tree which turned him over so that he struck the ground on his feet.

The accident was not a serious one, and the injured man remains in the employ of the company.

The Pittsfield Electric Company reports that on February 22, an employee was injured in the following manner: while screwing a cross-arm on an iron pole, the man accidentally placed his hand upon a live alternating current wire, the other hand at the same time being on the iron pole. The foreman of the company, who was on the ground, at once telephoned to the company's office to cut out the circuit, which was done. The man's injuries were found to be a severe nervous shock and badly burned hands, but it does not appear that he sustained any permanent impairment.

Oliver P. Russell, a police officer, was injured on Neponset Avenue, Dorchester district, Boston, on the evening of Tuesday, March 1, by contact with a broken electric light wire. The end of the wire was swinging over the street when the officer touched it. He suffered a severe shock and became unconscious, in which condition he was taken to the City Hospital. He was discharged from there March 7, to receive further treatment at the medical out-patient department.

James Hayes, a trimmer in the employ of the Boston Electric Light Company, residing at No. 343 Fifth Street, South Boston, received an electric shock, which caused his death, while trimming an arc street light in front of No. 57 Dover Street, on the morning of April 11. Shortly after six o'clock a.m. he was seen to ascend the pole on the top of which was the light above mentioned, take the usual position, with feet on the wooden cross-arm below the lamp, attach his belt to the proper fixture and commence to trim the lamp. In a few moments he was observed to fall backward, his feet remaining on the cross-arm, and body suspended by

the belt, apparently lifeless. After fifteen or twenty minutes, he was taken down and removed to the police station on Dedham Street. A physician was in attendance very soon after, but found life extinct. Examination showed that the man's hands were burned and the pupils of his eyes dilated. The lamp was provided with the usual switch or "cut out," which is designed to enable the operator at the lamp to turn aside the current from the lamp so that it can be trimmed without danger. Whether deceased neglected to take this precaution could not be satisfactorily determined. The company claimed that he was negligent in this respect, that the circuit on which he was working was cut out at the station, and that the current must have come from accidental contact of its wires with the wires of some other electric company. Deceased was about thirty years old, and had been in the employ of the company for four and a half months.

James D. Bollen, about thirty-five years of age, a boiler tender by occupation, and a resident of Northbridge, came to his death on the thirty-first day of July, in consequence of placing one of his hands on a wire charged with electricity. On the ninth day of August last an inquest upon said death was held by the justice of the second district court of southern Worcester; and the report returned in the case finds that said deceased came to his death in the manner above mentioned; that said wire was connected with an electric arc light pole of the Uxbridge and Northbridge Electric Company, on Water Street, in the village of Whitinsville in Northbridge, being attached to the pole by coiling the wire about it, and from thence made fast below to a bolt in a rock in a stone wall, thus serving as a guy wire to the pole. It would appear that the current of the electric light wire was transmitted to the pole and thence to the guy wire, the presence of moisture from a recent rain rendering the conditions favorable. Two men touched the guy wire just before the deceased, and both experienced a very severe shock. These remarked the effect upon them; and it seems the deceased person, out of curiosity, stepped up to the guy wire and placed his hand upon it, and

immediately fell backward upon the ground, giving no sign of life afterward. An autopsy held by the medical examiner disclosed two spots on the left temple, having the appearance of indentations of the skin; a black spot a little below and back of the right ear; and an abrasion on the forefinger of the right hand. The external vessels of the brain were congested, as was also the cerebellum. The interior of the brain was perfectly normal; the heart normal in size and condition, and deceased appeared to be in robust health.

On the morning of October 6 Peter Berthiaume, of the city of Springfield, a lineman in the employ of the United Electric Light Company, was killed by an electric current from a wire of said company. Berthiaume was an experienced lineman, having worked in that capacity three years for the long-distance telephone company, and for the four years prior to his death for said electric light company. He left the station at 7.30 o'clock a.m., the day of the accident, to transpose the wires of an overhead alternating current circuit on a pole located on the east side of Main Street, between Congress and Franklin streets.

Such transposition of live wires is attended with great danger, and the man had been cautioned a day or two before, when given this work, to shut off the current from the circuit at the switch, situated in a covered passageway in the Cooley Hotel block on Liberty Street. He had to pass by this switch on his way to the pole, but evidently neglected to shut off the circuit. He began work in the usual way, by putting up a cross-arm at right angles with the ordinary horizontal cross-arm, and had scraped the insulation from the two connections on the wire toward the sidewalk, and also the insulation from the end of the connecting wire, ready to put it on the other line on the outside, when he in some way received the shock which caused his death. As he slid off the cross-arm on which he had been sitting, the strap which held his climbing spurs to his left foot caught on an empty peg and prevented his falling to the ground. His features and general appearance indicated that death was instantaneous. There was a small deep burn on palm of right

hand, and a broad blister entirely across left palm near the fingers. Carried upon the same pole was a telephone cable and wires for arc lighting; it would seem that his left hand had grasped the cable while his right was upon the alternating current wire. The arc wires were tested for grounds promptly after the accident, but none were found. On the morning of the accident a fellow workman passing by the switch box about 9 o'clock noticed that the circuit was still on the line of the fatality. Deceased was a man of experience and good habits, and his failure to exercise his ordinary precaution must have arisen through carelessness or thoughtlessness.

James Keating, a lineman in the employ of the Malden Electric Company, was killed by an electric current from an arc light wire in the city of Malden on the afternoon of October 17. He was at work on a pole on Clifton Street, making a connection, when he was seen to fall across the stretched wires. His death was probably instantaneous, as life was extinct when he was removed from the wires a few minutes after his condition was noticed. Deceased was about twenty-six years old.

Accidents from Gas.

S. S. Montague of Springfield went to bed in his room at the usual hour, at No. 34 Harrison Avenue in that city, on the night of January 11. Not appearing according to his habit in the morning at his place of business, parties went to his room, rapped on the door and could get no response. When the door was opened the room was found filled with illuminating gas, and Mr. Montague upon the bed unconscious. Gas was flowing from the burner, indicating that he had failed to turn off the vent. The room was about eight by twelve feet, and nine feet high; the doors and windows were shut. Under the care of a physician he was restored to consciousness, and finally recovered from the effects of the gas.

John Palmer, residing at No. 19 Indiana Place, Boston, apparently forty-five years of age, was found dead in a room formerly

used as a club room on the second floor of 104 Harrison Avenue, Boston, January 15, at about 8 o'clock p.m. He had been at work in the afternoon of that day painting the room. The occupant of the store underneath the club room had noticed the smell of illuminating gas during the evening, and finally located its source at the door of the club room, which he opened, and found Mr. Palmer on the floor dead. Three of the four burners were flowing in full force, and the doors and windows were closed. Deceased was sickly, had suffered much from rheumatism, was despondent at times, and the case was apparently suicidal.

John Schroeder was found dead in bed in his room at No. 1451 Washington Street, Boston, on the morning of February 1, under circumstances indicating that he had committed suicide by inhaling illuminating gas. The cracks around the doors and windows and the key hole had been covered with mucilaged paper. The gas burner had been unscrewed and replaced by a paper cover, to which was attached a string by which the cover could be removed from a distance, and this appeared to be the means employed by deceased to set the gas flowing. Letters written by deceased addressed to relatives and friends were found in the room, announcing his suicidal intention.

Miss Lucy Duffy was an elderly single woman, and occupied a small attic room at No. 1666 Washington Street, Boston, for several months, where she followed the occupation of dressmaker. The smell of illuminating gas emanating from her room led to the door being broken open at about 10 o'clock a.m., February 19. Miss Duffy was found dead, with her head resting on her sewing machine. Near by was a gas jet from which gas was escaping freely. Whether death came accidentally or otherwise could not be determined.

Shortly after midnight, on the morning of February 19, occupants of the tenement blocks adjoining each other at No. 112 East Canton Street and 1 Thorn Street were awakened from their sleep and noticed the odor of escaping illuminating gas. This led to an

investigation, and it was discovered that gas was present in large volume in the several tenements in the buildings. The various apartments were visited, and many of their occupants found to be suffering from inhaling the gas, some being unconscious. These were relieved by the prompt application of restoratives and medical treatment, and as far as known all finally recovered. The source of the escaping gas was found to be a break in the street main laid in Thorn Street, from which the gas went into the basement and thence throughout the buildings. It was said that within a few months prior to the discovery of the break there had been considerable digging in Thorn Street, which had been followed by a settling of the earth.

On the morning of February 24, Mrs. Kate Richardson, an occupant of a room at No. 612 Tremont Street, Boston, was discovered lying dead in bed. A five-foot burner was found open, and the room was filled with illuminating gas. There was one door and a window in the room, and both were tightly closed. How long she had been dead could not be ascertained, but she had not been seen about for at least twenty-four hours. She had received visits from children and other relatives, and had recently sustained a loss by the death of one of her children. It was said that deceased acted somewhat strangely at times. She was about thirty-five years of age.

William Elsbree, a compositor, about fifty-five years old, was found lying unconscious upon the floor of his room at No. 31 Hollis Street, Boston, at 11.30 on the morning of March 6. One of the gas burners was turned partly on, as was also the supply to a gas stove. There was an empty morphine bottle upon a bureau, and the deceased had the reputation of habitually using that drug. He retired to his room about 10 o'clock the previous evening, and probably while under the influence of the drug left the fixtures in the condition found. He was removed to the Massachusetts General Hospital, where he died at 6.30 A.M., March 7. It was not quite clear whether death was caused by the gas or by a combination of that and the morphine.

Dinsmore Howe of New Salem, aged about fifty years, registered at the Commercial House, Athol, at about 11.45 o'clock P.M. on March 26, and was immediately shown to a room on the third floor. In reply to a question by the proprietor he stated that he understood the use of gas, and he was left for the night. At about eleven o'clock on Sunday the smell of escaping gas was traced to his room. The door was forced open, and Howe found dead in bed; from appearances he had been dead three or four hours. The gas cock was fully open, the gas escaping through a six-foot tip. The room was eight by fifteen feet and ten feet high, containing about twelve hundred cubic feet. There was one window and one door in the room, both tightly closed. It was uncertain whether the death was accidental or suicidal.

April 1, at about 6.30 in the morning, Joseph Foley, a pattern maker, was found dead in his room at No. 360 Dudley Street, Roxbury; in the opinion of the physician, life had been extinct for some two hours. An investigation proved that the gas was escaping through a three-foot burner, partly turned on, presumably left so by accident when deceased went to bed. He was about thirty-seven years old, and was of good weight and strong frame. He appeared to enjoy good health, with the exception of a catarrhal trouble, which may have rendered him more susceptible to injury from the gas. The room was small, nine by seven feet and eight feet high, with one window and a door, both closed at the time of the discovery.

Benjamin Jacobs, living at No. 57 East Canton Street, Boston, was discovered in his room with life extinct, April 14, at 8 o'clock in the forenoon. The gas key was open, giving a full flow from the burner, when deceased was found; the door and window of the room were shut and the key hole stopped with paper. Deceased was about forty-five years of age, had lost his wife recently, and had been despondent at times. It appeared to be a case of suicide.

On the morning of April 20, at 11 o'clock, George J. Adams was found unconscious in his room at No. 96 Chandler Street,

Boston, where he had lived for about ten days, coming there from North Reading, Mass. He had recently been teaching school, and under advice of a physician had given it up because of failing health. He had been low-spirited at times. There were four burners in the room, one of which was turned on. There were no other indications of suicidal intent, and the opening of the gas burner may have been accidental, for the key had no guard, and turned easily. He was taken to the City Hospital, where he died April 22. Deceased was twenty-five years of age.

James Hurley registered at the St. James Hotel, Beach Street, Boston, on the night of April 16, and was accompanied to his room by a clerk, who instructed him in the use of the gas burner, and opened a transom over the door at least one-third way, and left him preparing to go to bed about 12.30 o'clock. Not making his appearance, the room was visited shortly after one o'clock the next afternoon, and he was found dead in bed, life having been apparently extinct for several hours. The three-foot burner was turned on full and the transom and windows closed. Deceased was evidently about forty-one years old, and a laborer.

Joseph D. Sweeney, aged twenty-two years, was discovered dead in his bed, at his boarding-place, No. 732 Western Avenue, Lynn, May 3, about 6.50 o'clock in the morning. During the afternoon of the day before the smell of illuminating gas was noticed about the building, and the occupants of the upper part were cautioned not to close the windows at night, as the leak had not been discovered. On opening the door of the room where deceased was found, it appeared that the precaution had been neglected, as the two windows were tightly shut. The outlet of the gas was found next morning to be the open end of a pipe located between the floor of the room and the ceiling of the store below.

E. H. Thompson of Plymouth, Mass., registered at the Plymouth House, corner South and Kneeland streets, Boston, on Sunday evening, September 4, and was assigned a room on the third floor, to which he retired about 10 o'clock. He was found

dead in bed about 8 o'clock Monday morning, having been suffocated by illuminating gas, which was escaping through a four-foot burner partly open. The room contained about five hundred and ninety cubic feet, being twelve by eleven feet and seven feet high. There was one door in the room, which was tightly closed, and one window, about two feet eight inches by four feet six inches, slightly open. The gas light was supposed to have been accidentally extinguished.

On September 1, a man registering as David Balderston of Prince Edward Island was assigned a room at Hotel Eastern, Canal and Causeway streets, Boston, engaging the same for a week. In the afternoon of September 5, about 4 o'clock, the odor of gas was noticed about the room; the door was forced open, and the man was found dead in bed. The gas was flowing from the burner, and the window was closed. Deceased appeared to be about twenty-five years old, and of regular habits, and the circumstances indicated suicide. The physician pronounced the death to be caused by gas suffocation.

James Morris, a boarder at No. 11 Warrenton Street, Boston, retired about 10 o'clock on the evening of October 15 last, and not appearing at the usual time, his room was opened by the proprietor about 9 o'clock the next morning, who found the man lying dead in bed and the room full of gas, which was escaping through a five-foot burner, fully open. The door was tightly closed, as was also a window at the opposite end of the room, curtains of which were closely drawn. The room contained about five hundred and forty cubic feet.

A. M. Ryder of Quincy, a guest at the Boston Hotel, Beach Street, registered at about 11 o'clock on the evening of October 9, and went to his room shortly after, where he was found unconscious the next morning about 8 o'clock. The key of the gas burner was open, and gas was escaping; the one window was closed, but a small aperture above the door was open. Deceased was said to have been under the influence of intoxicating liquor

the night previous, and was probably careless about the gas key. A physician was called, but death ensued before his arrival.

Mrs. Emilie Brais of Providence, R. I., was asphyxiated on the night of September 13 at No. 7 Endicott Street, Lynn, where she was visiting her daughter. She went to her room about 10 o'clock, apparently in good health, and was found there in the morning about 6 o'clock, dead. Gas was escaping from a burner, which was not entirely turned off. Deceased was about seventy-five years of age.

On the night of October 5, E. E. Jameson of North Brookfield, aged thirty-six years, registered at the Wilson House, Natick, and was given a room in the west end of the building. He had been around the town during the day, and was apparently somewhat under the influence of intoxicating liquor when he went to bed. The smell of escaping gas was traced to his room. When the room was opened, gas was escaping from a four-foot burner, and Jameson was lying on the bed. A physician came, and stated that deceased had been dead for some hours, and that the cause was suffocation from the gas.

A man registering as Luther L. Rawson of Bradford, Mass., was discovered dead in his room at the Ætna House, Haverhill, about 10 o'clock on the forenoon of December 27. He retired to his room about midnight, Saturday, December 24, which was the last time he was seen alive. On opening the door the room seemed filled with gas which was flowing from an open burner, doubtless the cause of death. Nothing peculiar in the bearing of the man had been noted; he appeared to be in comfortable circumstances, and articles of some value, besides money, were found among his effects. He was apparently about forty-eight years old. It did not clearly appear whether the death was accidental or not.

On the night of October 3, while visiting in the city of New Bedford, a resident of the adjoining village of Steep Brook, named Hewins, narrowly escaped asphyxiation by illuminating gas. He retired to his bed chamber at the house No. 96 Washington Street quite early in the evening. The next morning, when

one of the occupants of the house arose, the smell of gas was noticed, and on investigating it was found that it came from the room occupied by Mr. Hewins. All attempts to gain a response being unavailing, the door was forced open, and Mr. Hewins was found lying on the floor insensible. A physician worked on him for nearly two hours, finally restoring him to consciousness. The room was found filled with gas and the gas jet was open.

Francis A. Backus, an employee of the New Bedford Gas and Edison Light Company, while tapping a main to connect a service on William Street in New Bedford, on the afternoon of November 15, was overcome by gas from the pipe, and had to be taken from the pit where he was at work and carried to his house. He recovered sufficiently to return to his work on the morning of the next day.

Ida Alpha, sixteen years old, residing at No. 78 Cross Street, Boston, was at work on the fifth floor of the building No. 76 Prince Street, December 17. She lighted a match, and an explosion followed, and she was thrown down, slightly burned, and sustained a fracture of the skull. The cause of the explosion was the ignition of illuminating gas which came from a leak in a gas pipe.

On November 21, at about 4.15 o'clock in the morning, James Hunt, night operator of the oil gas plant of the Brockton Gas Light Company, while throwing the drippings into the tar well at the works, held a lantern in his hand which ignited the gas in the well, causing an explosion, and setting the tar on fire. His face and hands were badly burned, incapacitating him temporarily for work.

The number of deaths in the United States reported to the Board from various sources during the year 1892, caused by inhaling illuminating gas, is two hundred and fifty. Of this number thirty-seven are reported as suicides, and two hundred and thirteen are supposed to have been accidental. The supposed accidental cases, omitting those in this State, occurred in the following-named cities and towns:—

Newark, N. J., Pittsburg, Wilkesbarre and Allegheny, Pa.,

Lexington, Ky., Cincinnati, O., New Rochelle, Saratoga, Albany, Long Island City, Newburg and Binghampton, N. Y., Joliet, Ill., Janesville, Wis., Benton Harbor, Jackson and Grand Rapids, Mich., Hagerstown, Md., Bridgeport, Ct., San José, Cal., Seattle, Wash., Sioux Falls, Burlington and Dubuque, Ia., one each; Troy, N. Y., Pawtucket, R. I., Weehawken, Jersey City and Atlantic City, N. J., Hartford, Ct., Aurora, Ill., Toledo, O., and Omaha, Neb., two each; Milwaukee, Wis., St. Paul, Minn., St. Louis, Mo., and Brooklyn, N. Y., three each; Sacramento, Cal., Providence, R. I., Baltimore, Md., and Washington, D. C., four each; Philadelphia, Pa., fifteen; San Francisco, Cal., twenty-seven; Chicago, Ill., thirty-eight; New York City, forty-seven. Of this number, eight occurred where coal gas only is made, seventy where water gas is exclusively used, and one hundred and nineteen where both coal and water gas are used.

Following is the number of deaths occurring each month in the year: January, 15; February, 25; March, 15; April, 22; May, 15; June, 15; July, 13; August, 9; September, 25; October, 35; November, 22; December, 39.

GAS COMPANIES.

The following table shows the corporate name, the localities supplied, the capital and the par value of the shares of the gas companies in active operation on the thirtieth day of June last:—

CORPORATE NAME.	Localities Supplied.	Capital.	Par Value.
Adams Gas Light Co., . . .	Adams, . . .	\$17,300	\$25
Amesbury & Salisbury Gas Co., . . .	Amesbury, . . .	60,000	100
Amherst Gas Co., . . .	Amherst, . . .	25,000	100
Arlington Gas Light Co., . . .	Arlington, . . .	70,000	100
	Belmont, . . .	—	—
	Winchester, . . .	—	—
Athol Gas & Electric Co., . . .	Athol, . . .	25,000	100
Attleborough Gas Light Co., . . .	Attleborough, . . .	46,400	100
Bay State Gas Co.,* . . .	Boston (in part), . . .	500,000	100
Beverly Gas & Electric Co., . . .	Beverly, . . .	92,000	100
Boston Gas Light Co., . . .	Boston (city proper), . . .	2,500,000	500
Brockton Gas Light Co., . . .	Brockton, . . .	100,000	100
Brookline Gas Light Co., . . .	Brookline, . . .	500,000	100
	Boston (Brighton District), . . .	—	—

* Sold principally to other companies.

CORPORATE NAME.	Localities Supplied.	Capital.	Par Value.
Cambridge Gas Light Co.,	Cambridge,	\$700,000	\$100
	Somerville (in part),	—	—
Charlestown Gas & Electric Co.,	Charlestown,	500,000	50
	Somerville (in part),	—	—
	Medford (in part), . .	—	—
	Everett,	—	—
Chelsea Gas Light Co.,	Chelsea,	300,000	100
	Everett,	—	—
Chicopee Gas Works,	Chicopee Centre,	30,000	—
Citizens' Gas Light Co. of Quincy,	Quincy,	53,000	100
Citizens' Gas Light Co. of Reading, South Reading and Stoneham,	Wakefield,	95,300	100
	Reading,	—	—
	Stoneham,	—	—
Clinton Gas Light Co.,	Clinton,	73,000	500
Cottage City Gas & Electric Light Co.,	Cottage City,	25,000	100
Danvers Gas Light Co.,	Danvers,	20,000	50
Dedham & Hyde Park Gas & Electric Light Co.,	Dedham,	100,000	50
	Hyde Park,	—	—
Dorchester Gas Light Co.,	Boston (Dorchester District),	400,000	100
	Milton,	—	—
East Boston Gas Co.,	Boston (E. Boston),	220,000	25
Easthampton Gas Co.,	Easthampton,	30,000	100
Fall River Gas Works Co.,	Fall River (in part),	288,000	100
Fitchburg Gas Co.,	Fitchburg,	150,000	50
Framingham Gas, Fuel & Power Co.,	Framingham,	75,000	100
Gloucester Gas Light Co.,	Gloucester,	80,000	50
Greenfield Gas Light Co.,	Greenfield,	50,000	50
Haverhill Gas Light Co.,	Haverhill,	75,000	50
	Bradford,	—	—
Ipswich Gas Light Co.,	Ipswich,	16,000	100
Jamaica Plain Gas Light Co.,	Boston (Ward 23),	250,000	100
Lawrence Gas Co.,	Lawrence,	530,000	100
	Methuen,	—	—
	North Andover,	—	—
Leominster Gas Light Co.,	Leominster,	50,000	100
Lexington Gas Light Co.,	Lexington,	20,000	100
Lowell Gas Light Co.,	Lowell,	500,000	100
	Dracut,	—	—
	Tewksbury,	—	—
Lynn Gas & Electric Co.,	Lynn,	375,000	100
	Swampscott,	—	—
Malden & Melrose Gas Light Co.,	Malden,	220,000	100
	Melrose,	—	—
	Medford (in part),	—	—
	Everett,	—	—
Manufacturers' Gas Light Co.,	Fall River (in part),	50,000	100
Marblehead Gas & Electric Light Co.,	Marblehead,	40,000	100
Marlborough Gas Light Co.,	Marlborough,	50,000	100

CORPORATE NAME.	Localities Supplied.	Capital.	Par Value.
Middleborough Gas & Electric Co.,	Middleborough,	\$80,000	\$100
Milford Gas Light Co.,	Milford,	72,300	100
	Hopedale,	—	—
Nantucket Gas Light Co.,	Nantucket,	86,000	100
Natick Gas Light Co.,	Natick,	20,000	100
New Bedford Gas and Edison Light Co.,	New Bedford,	550,000	100
Newburyport Gas & Electric Co.,	Newburyport,	140,000	100
Newton & Watertown Gas Light Co.,	Newton,	225,000	100
	Watertown,	—	—
	Wellesley,	—	—
	Weston,	—	—
North Adams Gas Light Co.,	North Adams,	50,000	100
Northampton Gas Light Co.,	Northampton,	50,000	25
North Attleborough Gas Light Co.,	North Attleborough,	68,100	100
	Wrentham,	—	—
Norwood Gas Light Co.,	Norwood,	12,000	100
Pittsfield Coal Gas Co.,	Pittsfield,	62,500	100
Plymouth Gas Light Co.,	Plymouth,	40,000	100
Roxbury Gas Light Co.,	Boston (Roxbury District),	600,000	100
Salem Gas Light Co.,	Salem,	300,000	100
	Peabody,	—	—
South Boston Gas Light Co.,	Boston (South Boston),	440,000	100
Southbridge Gas & Electric Co.,	Southbridge,	40,000	50
Spencer Gas Co.,	Spencer,	85,000	100
Springfield Gas Light Co.,	Springfield,	500,000	100
Stoughton Gas & Electric Co.,	Stoughton,	24,000	100
Taunton Gas Light Co.,	Taunton,	80,000	50
Waltham Gas Light Co.,	Waltham,	140,000	100
Webster Electric Co.,	Webster,	45,000	100
	Dudley,	—	—
Westfield Gas Light Co.,	Westfield,	54,000	100
Williamstown Gas Co.,	Williamstown,	20,000	100
Woburn Gas Light Co.,	Woburn,	45,000	100
Worcester Gas Light Co.,	Worcester,	500,000	100

The company at Fitchburg furnishes water, that at Gloucester maintains a wharf and supplies water, and that at Springfield furnishes steam for heating. In addition to these, the companies in Amherst, Athol, Beverly, Brookline, Charlestown, Chelsea, Clinton, Cottage City, Easthampton, Fitchburg, Holyoke, Lawrence, Lynn, Middleborough, New Bedford, Newburyport, Newton, North Adams, Southbridge, Spencer, Stoughton, Wakefield, Waltham, Webster and Westfield, furnish electric light.

The following table shows the names of the owners of gas works not owned by gas companies, the localities supplied, and the estimated value of the plants:—

Chicopee Manufacturing Co.,	Chicopee Falls,	\$25,000 00
Holyoke Water Power Co.,	Holyoke,	100,000 00
Otis Co.,	Ware,	10,000 00
Mrs. M. L. Ruggles,	Gardner,	14,100 00
The Millis Co.,	Millis,	20,000 00

The following companies report bonds and notes outstanding:—

Amherst,	\$18,500 00
Athol,	25,000 00
Bay State (Boston),	4,507,000 00
Beverly,	16,300 00
Brockton,	100,000 00
Brookline,	564,000 00
Charlestown,	56,500 00
Chelsea,	70,000 00
Citizens' (Quincy),	29,015 50
Citizens' (Wakefield),	73,000 00
Clinton,	70,000 00
Cottage City,	4,500 00
Danvers,	2,000 00
Dedham,	9,000 00
Easthampton,	5,000 00
Fitchburg,	14,200 00
Framingham,	75,000 00
Greenfield,	1,000 00
Haverhill,	47,500 00
Ipswich,	8,400 00
Jamaica Plain,	20,000 00
Lawrence,	125,000 00
Lexington,	320 65
Lynn,	80,500 00
Malden,	16,000 00
Marblehead,	80,000 00
Middleborough,	80,000 00
Nantucket,	3,000 00
Natick,	9,525 00
New Bedford,	171,800 00
Newburyport,	14,000 00
Newton,	138,000 00
North Adams,	40,000 00
Northampton,	10,000 00
North Attleborough,	33,915 00
Pittsfield,	3,500 00
Plymouth,	1,500 00
South Boston,	25,000 00

Southbridge,	\$13,500 00
Spencer,	85,000 00
Springfield,	45,000 00
Waltham,	46,500 00
Webster,	32,222 78
Westfield,	21,500 00
Williamstown,	13,600 00
Worcester,	83,000 00

The following table shows the whole number of stockholders, the number resident in Massachusetts, and the par value of the stock held within the Commonwealth:—

NAME OF COMPANY.	Whole Number of Stockholders.	Number of Stockholders resident in Massachusetts.	Value at Par of Stock held in Massachusetts.
Adams,	8	8	\$17,300
Amesbury,	16	10	36,800
Amherst,	37	37	25,000
Arlington,	53	41	44,100
Athol,	8	3	2,800
Attleborough,	21	18	45,600
Bay State,	8	6	600
Beverly,	40	40	92,000
Boston,	6	4	2,000
Brockton,	47	43	72,300
Brookline,	131	115	420,900
Cambridge,	408	360	626,200
Charlestown,	255	242	469,200
Chelsea,	132	126	295,800
Chicopee,	3	3	30,000
Citizens' (Quincy),	9	9	53,000
Citizens' (Wakefield),	50	48	94,400
Clinton,	24	24	73,000
Cottage City,	10	10	25,000
Danvers,	22	21	11,950
Dedham,	38	32	59,650
Dorchester,	23	20	287,800
East Boston,	133	113	195,850
Easthampton,	41	34	26,700
Fall River,	19	13	12,000
Fitchburg,	50	45	138,700
Framingham,	21	19	49,000
Gardner,	5	4	24,000
Gloucester,	80	77	77,150
Greenfield,	37	27	43,700
Haverhill,	66	55	64,550
Ipswich,	28	28	16,000
Jamaica Plain,	145	139	239,700
Lawrence,	212	190	476,900
Leominster,	59	55	48,200
Lexington,	19	18	19,900
Lowell,	265	226	448,600

NAME OF COMPANY.	Whole Number of Stockholders.	Number of Stockholders resident in Massachusetts.	Value at Par of Stock held in Massachusetts.
Lynn,	163	156	\$367,200
Malden,	143	125	189,500
Manufacturers' (Fall River),	7	7	50,000
Marblehead,	29	23	32,500
Marlborough,	15	15	50,000
Middleborough,	13	12	45,000
Milford,	53	51	71,700
Nantucket,	52	48	34,600
Natick,	21	21	20,000
New Bedford,	355	320	487,800
Newburyport,	99	84	129,900
Newton,	170	167	216,700
North Adams,	38	27	47,400
Northampton,	43	32	31,200
North Attleborough,	36	33	67,400
Norwood,	4	3	10,000
Pittsfield,	58	45	54,600
Plymouth,	29	24	37,800
Roxbury,	8	4	400
Salem,	248	223	278,500
South Boston,	21	17	37,000
Southbridge,	64	61	38,500
Spencer,	17	17	85,000
Springfield,	123	115	474,900
Stoughton,	6	6	24,000
Taunton,	113	108	75,050
Waltham,	106	97	130,000
Webster,	16	16	45,000
Westfield,	22	19	47,700
Williamstown,	3	3	20,000
Woburn,	45	44	44,600
Worcester,	189	178	462,000

The following statistics exhibit the aggregate receipts and expenses of all the companies in the State, compiled from the items relating to the manufacture and sale of gas in the returns of the last two years made to the Board:—

	FOR YEAR ENDING JUNE 30.	
	1891.	1892.
RECEIPTS:—		
For gas sold by meter,	\$5,040,438 78	\$5,308,118 06
For gas supplied to public lamps,	292,544 62	262,777 00
From sales of coke,	266,581 10	241,288 05
sales of tar,	157,182 52	165,940 10
sales of ammoniacal liquor,	22,812 31	21,123 10
rent of meters,	1,657 65	1,392 24
rent of gas stoves and engines,	4,553 33	2,109 04
rent of gas lamps,	2,314 76	2,029 04
public lamps other than gas lamps,	9,273 25	-
other sources,	592 47	12,332 04
Total,	\$5,797,950 79	\$6,017,108 67
EXPENSES:—		
1. Coals,	\$1,170,720 54	\$1,051,727 47
2. Enrichers,	266,437 69	243,574 56
3. Purifying materials,	28,576 76	25,859 20
4. Water,	22,352 38	21,337 89
5. Wages at works,	547,062 30	507,474 00
6. Repairs and maintenance of works (including renewal of retorts),	235,428 06	238,049 28
7. Apparatus and machinery,	64,769 34	50,979 43
8. Wages of meter takers, clerical labor in distribution, and salary or commission of collectors,	105,827 93	114,572 00
9. Repairs, renewals, and maintenance of mains and service pipes,	151,411 55	134,132 03
10. Repairs and renewals of meters,	47,597 36	52,896 84
11. Lighting and repairing (gas lamps only),	12,081 45	16,432 22
12. Lighting and repairing, and materials used for other lamps,	8,734 78	2,150 55
13. Directors' allowances,	16,890 02	17,469 36
14. Salaries of officers,	144,705 68	152,701 84
15. General salaries,	100,210 84	123,247 20
16. Rent of offices,	12,119 09	24,409 45
17. General office expenses,	44,098 98	45,974 10
18. Taxes,	272,884 78	274,380 92
19. Fire insurance,	9,684 10	15,133 53
20. Law expenses,	34,630 09	23,695 82
21. Claims,	26,256 90	14,370 06
22. Bad debts,	8,976 53	8,493 80
23. Incidental expenses,	26,492 08	31,438 69
24. Gas bought,	842,332 69	918,896 83
Total,	\$4,200,281 92	\$4,109,397 07

	FOR YEAR ENDING JUNE 30.	
	1891.	1892.
Leaving an apparent net profit on their gas business of	\$1,597,668 87	\$1,907,711 60
They have also received for interest, etc.,	21,644 58	29,934 99
They have also received for rents, etc.,	211,414 51	172,394 05
They have also received as profits from electric lighting,	143,240 78	203,165 54
Making a total of	\$1,975,968 74	\$2,313,206 18
From these receipts were paid interest on bonds and loans,	\$521,885 81	\$569,667 18
Dividends,	1,026 950 00	1,064,489 00
Other items,	35,380 60	366 851 86
	\$1,584,216 41	\$2,001,008 04
Leaving a surplus for the year of	\$392,752 33	\$312,198 14

Three¹ of the companies appear not to have earned expenses, and sixteen² others have not earned sufficient to warrant the declaration of any dividend.

The receipts for gas sold by meter show an apparent increase of about \$268,000; but included in this is about \$76,000 from the sales made by various Boston companies to one another, which reduces the actual increase to about \$192,000. Receipts from public lamps continue to fall off, this year showing a decrease of about \$29,700.

In the appendix will be found, under date of June 30, 1892, the separate balance sheets, profit and loss and manufacturing accounts of the companies, as taken from the annual returns, with corrections as made by the Board after examination and correspondence with the officers of the several companies.

¹ Seven last year.

² Twelve last year.

Aggregates from these balance sheets and those in the returns of 1891 show the following facts:—

	FOR YEAR ENDING JUNE 30.	
	1891.	1892.
ASSETS:—		
Real estate, machinery, street mains and meters,	\$23,075,991 07	\$23,792,181 66
Cash on hand,	618,663 53	499,648 17
Due for gas,	492,861 55	490,170 91
Other accounts due,	262,167 81	176,848 29
Materials, etc.,	815,315 10	601,973 02
Notes receivable,	164,623 31	229,986 57
Investments,	356,376 29	432,127 41
Electric assets,	2,182,642 57	2,332,092 50
	\$27,968,641 23	\$28,554,528 53
LIABILITIES:—		
Capital stock,	\$13,361,000 00	\$13,580,000 00
Bonds,	1,148,556 08	1,403,715 00
Notes payable,	5,862,007 42	5,702,708 38
Unpaid bills,	371,503 40	271,797 55
Unpaid dividends,	19,851 50	23,686 46
Deposits,	38,864 13	36,787 07
Interest due and unpaid,	10,228 88	29,453 70
Other items,	49,857 04	42,294 98
	\$20,861,868 45	\$21,090,443 14
Reserved and depreciation funds,	520,386 14	545,232 46
	\$21,382,254 59	\$21,635,675 60
Surplus,	6,586,386 64	6,918,852 93
	\$27,968,641 23	\$28,554,528 53

Of these companies—

57 ¹ show an aggregate surplus of	\$6,824,571 26	\$7,074,646 23
10 ² show an aggregate deficit of	238,184 62	155,793 30
Leaving total net surplus, as shown above,	\$6,586,386 64	\$6,918,852 93
Which, added to reserves carried as liabilities,	520,386 14	545,232 46
Would show an actual surplus of	\$7,106,772 78	\$7,464,085 39
Equivalent to per cent. on capital of about	53	55

¹ 56 in 1891. ² 11 in 1891.

The following table shows the valuation of the property of each company, as assessed by the local assessors : —

NAME OF COMPANY.	Assessed Value.	NAME OF COMPANY.	Assessed Value.
Adams,	\$16,100	Lowell,	\$998,230
Amesbury,	18,700	Lynn,	225,500
Amherst,	6,450	Malden,	168,800
Arlington,	35,150	Manufacturers' (Fall	
Athol,	12,000	River),	55,000
Attleborough,	26,200	Marblehead,	13,800
Beverly,	54,225	Marlborough,	17,900
Boston,	4,457,200	Middleborough,	36,250
Bay State,	631,500	Milford,	76,400
Brockton,	76,200	Nantucket,	6,000
Brookline,	438,600	Natick,	12,200
Cambridge,	826,800	New Bedford,	460,000
Charlestown,	800,000	Newburyport,	136,200
Chelsea,	330,950	Newton,	351,100
Chicopee,	30,000	North Adams,	24,000
Chicopee Falls,	10,000	Northampton,	57,900
Citizens' (Quincy),	13,500	North Attleborough,	58,100
Citizens' (Wakefield),	59,000	Norwood,	11,000
Clinton,	75,000	Pittsfield,	76,800
Cottage City,	10,400	Plymouth,	22,350
Danvers,	4,000	Roxbury,	633,500
Dedham,	33,000	Salem,	297,900
Dorchester,	298,400	Southbridge,	21,000
East Boston,	221,400	South Boston,	386,300
Easthampton,	37,500	Spencer,	22,400
Fall River,	275,100	Springfield,	596,000
Fitchburg,	110,000	Stoughton,	8,500
Framingham,	50,000	Taunton,	65,900
Gardner,	10,850	Waltham,	217,700
Gloucester,	80,000	Ware,	9,150
Greenfield,	29,000	Westfield,	52,500
Haverhill,	165,150	Webster,	31,800
Holyoke,	260,000	Woburn,	50,000
Ipswich,	5,400	Williamstown,	5,050
Jamaica Plain,	193,800	Worcester,	581,600
Lawrence,	454,000		
Leominster,	20,000		
Lexington,	3,278	Total,	\$15,865,683

Included in the above are certain companies which have electric light plants, and the following shows the assessed value of such wherever separately returned:—

Amherst,	\$5,500
Athol,	5,500
Beverly,	23,300
Brookline,	50,000
Chelsea,	60,250
Citizens' (Wakefield),	27,000
Clinton,	60,800
Cottage City,	4,480
Easthampton,	8,000
Fitchburg,	45,000
Holyoke,	160,000
Lawrence,	20,000
Lynn,	95,500
Middleborough,	22,000
New Bedford,	136,200
Newton,	82,100
North Adams,	8,000
Southbridge,	17,600
Webster,	21,500
Westfield,	16,500
Total,	<u>\$869,180</u>

The value of the gas plants, assessed by the local assessors, is then in round numbers \$14,600,000, as there are electric plants at Charlestown, Newburyport, Spencer, Stoughton and Waltham, which are not given in the above table.

The following table shows the amount paid by each company for taxes after deducting the amounts belonging to the electrical departments and the amount for each thousand feet of gas sold : —

NAME OF COMPANY.	Amount of Taxes paid.	Amount Per Thousand sold.
Adams,	\$454 72	\$0 0977
Amesbury,	658 07	1290
Amherst,	43 08	0526
Arlington,	1,014 36	1701
Athol,	183 92	0663
Attleborough,	503 52	0661
Bay State (Boston),	9,010 96	0102
Beverly,	512 40	0787
Boston,	75,217 85	0547
Brockton,	2,085 13	1137
Brookline,	6,187 59	0942
Cambridge,	21,568 65	1673
Charlestown,	9,044 07	1134
Chelsea,	4,795 79	1584
Chicopee,	430 57	0502
Citizens' (Quincy),	273 68	0399
Citizens' (Wakefield),	419 21	0805
Clinton,	284 23	0457
Cottage City,	151 51	0553
Danvers,	101 54	0482
Dedham,	486 26	0916
Dorchester,	5,773 37	0799
East Boston,	5,438 21	1377
Easthampton,	426 76	1384
Fall River,	6,558 20	1300
Fitchburg,	1,258 47	0717
Framingham,	807 27	1196
Gardner,	300 00	1372
Gloucester,	2,234 67	1381
Greenfield,	482 14	1387
Haverhill,	2,736 66	0517
Holyoke,	1,946 91	0382
Ipswich,	75 45	0432
Jamaica Plain,	4,155 47	1025
Lawrence,	10,615 32	1508
Leominster,	459 88	2223
Lexington,	110 96	1011
Lowell,	16,988 80	0704
Lynn,	5,162 14	0686
Malden,	4,760 35	1312
Manufacturers' (Fall River),	946 00	0709
Marblehead,	510 56	1517
Marlborough,	448 73	1329
Middleborough,	475 74	3398
Milford,	1,300 75	1392
Nantucket,	119 43	0635
Natick,	357 68	1130

NAME OF COMPANY.	Amount of Taxes paid.	Amount Per Thousand sold.
New Bedford,	\$3,527 95	\$0 0928
Newburyport,	1,283 85	1559
Newton,	4,973 50	0904
North Adams,	517 08	0808
Northampton,	1,073 66	0929
North Attleborough,	1,942 30	1552
Norwood,	195 67	1243
Pittsfield,	1,791 83	1341
Plymouth,	354 27	0868
Roxbury,	12,403 55	0753
Salem,	5,672 73	1605
South Boston,	5,999 49	0805
Southbridge,	241 64	1980
Spencer,	1,137 88	1245
Springfield,	7,850 64	0924
Taunton,	1,709 86	0446
Waltham,	2,126 44	0802
Ware,	167 37	0912
Webster,	172 83	1091
Westfield,	606 49	0878
Williamstown,	106 39	2180
Woburn,	907 97	1152
Worcester,	11,740 50	0838
	\$274,380 92	

The total sum paid by the companies for taxes, including State inspection, after apportioning to electric account that part of the gas companies' taxes belonging to their electrical departments, was \$274,380.92, an average of 6.8 cents per thousand feet of gas sold; being an increase over the previous year in the total amount of \$1,496.14, and a decrease of 2 cents per thousand feet sold.

DIVIDENDS.

The dividends declared by the several companies during the year are shown in the following table:—

NAME OF COMPANY.	Rate per Cent.	Amount of Dividends.	Amount per Thousand Sold.
Adams,	20	¹ \$3,460	\$0 7203
Amesbury,	4	2,400	4706
Amherst,	—	"	—
Arlington,	6	4,200	7043
Athol,	—	"	—
Attleborough,	10	4,640	6095
Bay State,	9	45,000	0489
Beverly,	6	5,040	—
Boston,	10	250,000	1818
Brockton,	6½	6,500	3545
Brookline,	7	35,000	—
Cambridge,	10	70,000	5556
Charlestown,	10	50,000	—
Chelsea,	6	18,000	—
Chicopee,	12	3,600	4202
Citizens' (Quincy),	—	"	—
Citizens' (Wakefield),	—	"	—
Clinton,	1	600	—
Cottage City,	—	"	—
Danvers,	—	"	—
Dedham,	—	"	—
Dorchester,	8	32,000	4428
East Boston,	10	22,000	5573
Easthampton,	7	2,100	—
Fall River,	8	23,040	4570
Fitchburg,	10	10,000	—
Framingham,	—	"	—
Gardner,	—	"	—
Gloucester,	10	² 8,000	4946
Greenfield,	6	4 120	—
Haverhill,	10	7,500	1415
Ipswich,	—	"	—
Jamaica Plain,	8	16,800	4146
Lawrence,	7	35,000	—
Leominster,	4	2,000	—
Lexington,	5½	1,100	—
Lowell,	12	60,000	2487
Lynn,	8	30,000	—

¹ In addition to this dividend, a rebate is allowed to mills owning stock. This rebate amounted to \$2,350.35.

² No dividend declared.

³ An additional dividend of two per cent. was declared from the earnings of wharf property.

⁴ On preferred stock only.

NAME OF COMPANY.	Rate per Cent.	Amount of Dividends.	Amount per Thousand Sold.
Malden,	8	\$17,600	\$0 4839
Manufacturers' (Fall River),	10	5,000	3746
Marblehead,	—	\$—	—
Marlborough,	—	\$—	—
Middleborough,	—	\$—	—
Milford,	10	7,230	7734
Nantucket,	—	\$—	—
Natick,	—	\$—	—
New Bedford,	6	33,000	—
Newburyport,	6	8,400	—
Newton,	8	16,000	—
North Adams,	8	4,000	—
Northampton,	8	4,000	3463
North Attleborough,	6	4,086	3266
Norwood,	—	\$—	—
Pittsfield,	17	10,625	7952
Plymouth,	5	2,000	4901
Roxbury,	10	60,000	3645
Salem,	6	18,000	5094
South Boston,	4	17,600	2361
Southbridge,	6	2,400	—
Springfield,	8	40,000	4709
Spencer,	—	\$—	—
Stoughton,	3	720	—
Taunton,	10	8,000	2086
Waltham,	7	9,800	—
Webster,	—	\$—	—
Westfield,	8	4,320	—
Williamstown,	—	\$—	—
Woburn,	8	3,608	4578
Worcester,	8	40,000	2858
	—	\$1,064,489	—

* No dividend declared.

PRICE OF GAS.

The following companies have reduced the price of gas during the year ending June 30, 1892 : —

Brockton,	Gloucester,
Citizens' (Quincy),	Newton and Watertown,
Chelsea,	Norwood.
New Bedford,	

The following pages show the price charged by the several companies, June 30, 1892 ; the average candle-power, as shown by the tests made by the State inspector of gas ; and the average price, per thousand feet sold by meter, received in the two years ending June 30, 1892.

GAS AND ELECTRIC LIGHT.

[Jan.

NAME OF COMPANY.	Average Candle- power.	Gross Price.	REMARKS.	Average Price, 1890-91.	Average Price, 1891-92.
Adams,	17.73	\$3 00	Twenty per cent. discount, if paid within 5 days from date of bill.	\$2 41	\$2 41
Amesbury,	20.83	2 50	Houses and stores, \$2 25 and \$2; carriage shops, \$1.75; cotton mills, \$1.50, less 15 cents; gas engines, \$1.	1 74	1 76
Amherst,	40.75	6 00	For prompt payment if bill amounts to \$3, discount 5 per cent.; to \$10, 10 per cent.; to \$20, 15 per cent.; to \$50, 20 per cent.; to \$75, 25 per cent. Oil gas, with 5 to 8 per cent. of air.	5 48	5 28
Arlington,	17.57	2 75	Discounts: 50 cents per M, if bill is settled within 20 days; 10 per cent. additional to small mills, etc.; 20 per cent. to large mills, etc.	2 75	2 75
Athol,	19.13	3 00		2 35	2 60
Attleborough,	16.97	2 00		2 00	2 00
Bay State (Boston),	—	1 30		—	1 30
Beverly,	16.93	2 60	Discount of 40 cents per M to consumers of 10,000 feet and upward, 20 cents per M to consumers of over 1,000 feet and less than 10,000 feet a quarter. \$2 per M net to gas stoves.	2 31	2 31
Boston,	23.08	1 30		1 21	1 28
Brockton,	19.55	2 10	Discounts: 3 per cent. off bills less than 5,000 feet; 5,000 feet and over, 21 cents per M, if paid within 10 days. Special rates for gas engines and fuel purposes.	2 06	2 03
Brookline,	17.83	1 90		1 90	1 90
Cambridge,	17.19	1 80	Discount 20 cents per M, if paid within 25 days from date of bill. Large consumers, \$1 50 net.	1 59	1 58
Charlestown,	17.98	2 00	Discount 25 cents per M, if paid in 15 days.	1 72	1 69
Chelsea,	18.53	2 00	Discounts: 10 per cent on bills paid within 15 days; \$1.75 per M to consumers of over 400,000 feet per annum; \$1 60 per M to consumers of over 1,000,000 feet per annum.	1 94	1 83
Chicopee,	20.80	2 75	Discount 50 cents per M on bills paid on or before the 10th of the month.	1 82	1 85
Chicopee Falls,	27.70	4 00	Large consumers, \$3. Oil gas, with 15 per cent. air.	3 51	3 54
Citizens' (Quincy),	17.53	—	Two dollars and fifty cents per M for houses, and \$2 for stores, offices, stores and public buildings; no discounts.	2 02	1 75
Citizens' (Wakfield),	17.03	2 50	Discounts: For consumers of 5,000 to 15,000 feet, 15 cents per M; 15,000 to 50,000 feet, 25 cents per M; 50,000 feet and over, 35 cents; for gas stoves, engines and other mechanical purposes, 60 cents per M.	2 01	2 20

Clinton,	16.37	2 50	Discount 10 per cent. on bills paid within 10 days. Large consumers supplied at \$2, but no discount.	2 07	2 10
Cottage City,	-	2 20	Discount 20 cents per M, if paid in 5 days. For fuel through separate meter, \$1 per M net. During November, December, January, February, March and April, \$1 net per M. Water gas (non-illuminating).	1 97	1 66
Danvers,	16.76	3 00	Discounts: On monthly bills from \$1 to \$3, 10 per cent.; from \$3 to \$6, 16 $\frac{1}{2}$ per cent.; over \$12, 25 per cent.	2 64	2 35
Dedham,	17.36	2 50	Discount 20 per cent. for payment before the 16th of the month.	1 92	2 02
Dorchester,	24.14	1 70	Discount 20 cents per M, on bills paid on or before the 12th of the month.	1 69	1 50
East Boston,	17.41	1 85	Discount 10 cents per M, on bills paid before the 15th of the month.	1 76	1 76
Easthampton	17.75	3 00	Discount 6 $\frac{1}{2}$ per cent., making \$2.90 net. To the town, and consumers using 50,000 feet a year, the bills are made at \$2.80, with a discount of 4 per cent., making net price \$2.40.	2 50	2 53
Fall River,	22.77	2 00	Discounts: 35 cents per M, if paid by the 15th of the month. Some large consumers 60 cents discount, and on bills of less than 500 feet per month, discount is 10 cents per M.	1 51	1 53
Fitchburg,	17.67	2 00	Large consumers, \$1.75.	1 92	1 89
Frammingham,	-	90	Discount 6 $\frac{1}{2}$ per cent. for payment before the 15th of the month. 60 cents per M, net, if paid promptly, to gas stoves. Non-illuminating water gas.	58	51
Gardner,	53.30	6 00	Discounts vary according to amount used from 10 to 33 $\frac{1}{2}$ per cent., if paid by the 10th of the month. Pure oil gas.	4 54	-
Gloucester,	17.58	2 00	Discount 20 per cent., if paid on or before the 15th of the month.	1 82	1 60
Greenfield,	17.66	2 50	On bills of \$2.50 per month, for dwellings 5 per cent. discount if paid in 5 days: on bills of \$2.50 for stores, 10 per cent.	2 03	2 12
Haverhill,	20.79	1 50	Discount 10 cents per M, if paid on or before the 10th. Day consumption for manufacturing purposes, \$1.25.	1 40	1 40
Holyoke,	17.97	2 00	Discounts: 35 per cent. to consumers of 360,000 feet, 25 per cent. to manufacturers and mills; 16 $\frac{1}{2}$ per cent. to churches and consumers of \$25 per month; 12 $\frac{1}{2}$ per cent. to all others. For gas engines, \$1.25.	1 54	1 54
Ipawich,	26.30	3 50	Oil gas, 33 $\frac{1}{2}$ per cent. air.	2 98	2 93
Jamaica Plain,	17.55	2 50	Fifty cents per M discount on all bills paid within 15 days. City buildings 5 per cent. off net price.	2 01	1 99
Lawrence,	19.19	1 70	Twenty cents per M discount for less than 250,000 feet, if paid before the 15th of the month. Between 250,000 and 800,000 feet per year, \$1.50 less 10 cents. Over 800,000 \$1.30 net.	1 41	1 42
Lee,	-	5 00	Oil gas, with 33 $\frac{1}{2}$ per cent. air.	5 00	-
Leominster,	27.40	4 00	Oil gas, with 50 per cent. air. Special rate for gas engines.	3 94	3 63
Lexington,	27.15	6 00	Discount 10 per cent. for prompt payment. A few large consumers, special rates. Oil gas, with 33 $\frac{1}{2}$ per cent. air.	5 25	-

NAME OF COMPANY.	Average Candle- power.	Gross Price.	REMARKS.	Average Price, 1890-91.	Average Price, 1891-92.
Lowell,	17.45	\$1 30	Discount 20 cents per M. if paid within 5 days.	\$1 10	\$1 10
Lynn,	19.14	1 80	Discount 20 cents per M. for payment within 10 days. Gas engines \$1.00 per M net.	1 58	1 47
Malden,	17.24	2 00	Discount 20 cents per M. if paid by the 20th of the month. Factories and large consumers, 25 cents, 40 cents and 50 cents per M discount.	1 91	1 77
Manufacturers' (Fall River),	18.27	2 00	Discount on less than 500 feet per month, 10 cents per M; on 500 feet and less than 1,000 feet, 25 cents per M; consumers of more than 1,000 feet, 35 cents per M. To mills 50 cents per M.	1 44	1 43
Marblehead,	16.96	3 00	Discounts: 10 per cent. on monthly bills of \$3 or less; 16 $\frac{2}{3}$ per cent. on bills from \$3 to \$12, and 25 per cent. on bills over \$12.	2 52	2 55
Marlborough,	16.80	2 50	Discounts 30 per cent. for fuel purposes.	2 31	2 19
Middleborough,	25.35	2 75	Discounts 5 per cent. for cash, 10 per cent. to mills. Oil gas with 25 to 40 per cent. air.	2 54	2 55
Millford,	17.63	2 00	Bills amounting to \$5 per month, 5 per cent. discount; \$10 a month, 10 per cent.; \$30 a month, 15 per cent.	1 86	1 84
Nantucket,	18.10	3 00	Largest consumers, discount of 50 cents per M.	2 62	2 55
Natick,	18.70	2 00	Discounts: 10 cents per M. if paid on or before the 15th of the month; 20 cents per M to consumers of 10,000 feet.	1 62	1 53
New Bedford,	19.42	1 80	Less than 4,000 feet per month 10 per cent. discount; over 4,000 feet per month 25 per cent. discount for payment by the 10th of the month. Certain large consumers, \$1.30 net.	1 67	1 78
Newburyport,	17.36	2 50	Discounts: 20 per cent. on bills of 1,000 feet or more per month; 10 per cent. on all less than 1,000 feet per month, for prompt payment.	2 03	2 03
Newton,	17.31	2 00	Consumption of 100,000 feet per year, \$1.75 net; 200,000 feet, \$1.70; 300,000 feet, \$1.65; 400,000 feet, \$1.60; day consumption by special meter, \$1.50; general consumers, 20 cents per M discount for cash in 20 days.	1 99	1 79
North Adams,	17.42	1 85	To some consumers, \$1.60.	1 74	1 72
Northampton,	18.60	2 00	To large consumers, 5 per cent. discount, if paid within 5 days.	1 88	1 92
North Attleborough,	17.17	2 50	Discount of 50 cents per M. paid on or before the 16th of the month.	1 90	2 00
Norwood,	21.94	2 25	If paid within 15 days, discount of 25 cents per M.	2 41	2 28
Pittsfield,	21.94	2 50	Discounts: 10 per cent. on bills of less than 1,000 feet per month; 20 per cent. on bills of 1,000 feet and less than 25,000; 40 per cent. on bills of 25,000 feet or over. Special price to large consumers.	1 89	1 89
Plymouth,	17.63	2 50		2 10	2 06

Roxbury,	19.31	1 70	Discount 20 cents per M. if paid on or before the 12th of the month,	1 82
Salem,	17.31	2 00	Discount 10 per cent., if paid on or before the 15th of the month; 10 per cent. extra, on bills of \$100 and over, per annum,	1 77
South Boston,	17.80	1 70	Discount 20 per cent., if paid on or before the 12th of the month,	1 62
Southbridge,	22.20	3 00	Discounts: 5 per cent., to consumers of 1,000 feet; 10 per cent. to consumers of 2,000 feet and over. Oil gas with 30 to 40 per cent. air,	2 84
Spencer,	19.47	1 60	One dollar and sixty-five cents net for bills \$600 per year; \$1.50 to very large consumers; \$1.25 for gas used by the city and public buildings and also to general consumers who use 10,000 feet per year for cooking or mechanical purposes,	1 90
Springfield,	18.31	1 75	Discount 10 per cent., if paid by the 10th of the month. Pure oil gas,	1 69
Stoughton,	48.10	5 50	Over 125,000 feet per quarter, \$1.40 per M,	4 98
Taunton,	18.21	1 50	Discount 20 per cent., if paid by the 15th of the month,	1 47
Waltham,	17.71	2 50	Public institutions, \$1 75,	1 78
Ware,	17.10	2 25	If more than 20,000 feet is used in year, \$2 15 per M for such excess. Gas engines \$2.00 Discount from each of these prices for payment within 5 days, 25 cents per M,	2 23
Webster,	17.30	2 50	Discount 5 per cent., if paid before the 10th of the month, 5 per cent. additional on bills amounting to \$5 00 per month; some large consumers, \$5 per M net. Pure oil gas,	2 31
Westfield,	17.50	2 25	Discount 30 cents per M, if paid on or before the 15th of the month,	1 99
Williamstown,	44.20	6 00		5 56
Woburn,	17.60	2 00		1 77
Worcester,	19.51	1 80		1 50

The average price to consumers for coal gas, of twenty-five companies making annually more than 30,000,000 feet each, is \$1.32 per thousand feet. The average price of the remainder of the coal-gas companies is \$2.01, making an average for all of \$1.38 per thousand. The average price for oil gas is \$3.7546 per thousand feet.

The average price for coal gas in 1886 was \$1.72; in 1887, \$1.66; in 1888, \$1.56; in 1889, \$1.45; in 1890, \$1.39; in 1891, \$1.31; and in 1892, \$1.38.

The following table shows the amount of gas made in the year ending June 30, 1892, and in the year ending June 30, 1891; the amount sold by meter and to public lamps in both these years; the amount used at works and offices; and the amount of gas unaccounted for during the year ending June 30, 1892, and the percentage of unaccounted-for gas in both years.

NOTE. — The terms "coal gas" and "coal gas companies" whenever used in the report are intended, unless otherwise qualified, to include all the companies except those that make their gas entirely from oil distilled in closed retorts externally fired.

Coal Gas.

NAME OF COMPANY.	Gas made.	Gas sold by	Gas sold for	Gas sold for	Gas used at	Gas unac-	Percent-	Percent-
	Year ending June 30, 1892.	Meter, Year ending June 30, 1892.	Meter, Year ending June 30, 1891.	Public Lamps, Year ending June 30, 1892.	Public Lamps, Year ending June 30, 1891.	Works and Offices, Year ending June 30, 1892.	counted for, 1892.	age unac- counted for, 1891.
	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.		
Adams,	5,820,000	4,653,600	5,059,000	-	20,000	1,106,400	32.93	21.86
Amesbury,	5,024,100	4,831,500	4,508,090	168,000	35,000	489,600	8.70	7.01
Arlington,	7,494,620	5,992,900	6,037,090	-	94,600	1,437,120	19.17	15.47
Athol,	3,110,100	2,773,300	2,889,030	-	185,000	147,000	4.72	6.89
Atholborough,	8,710,500	7,612,800	7,612,800	-	90,000	1,007,700	11.57	9.52
Bay State (Boston),	855,480,000	883,197,610	625,929,000	-	-	1,669,300	0.18	-
Beverly,	7,439,100	6,466,700	6,786,650	37,700	200,000	784,700	9.87	7.75
Boston,	1,397,800,700	1,141,348,200	1,370,060,662	41,977,450	44,722,660	22,914,491	1.64	4.86
Boston,	25,906,700	18,354,000	17,085,200	-	230,000	5,384,900	22.31	21.70
Brookline,	76,673,200	54,680,300	45,936,800	11,089,212	134,500	9,794,288	12.80	15.07
Cambridge,	141,907,900	139,048,200	116,730,600	7,564,378	841,400	11,964,422	8.42	8.65
Charlestown,	88,106,600	87,978,000	70,392,185	9,342,600	1,208,600	7,092,555	7.94	11.90
Chelsea,	36,140,000	35,825,850	30,342,078	-	366,000	5,604,191	15.23	14.22
Chilsea,	10,080,200	8,517,400	8,801,000	39,568	1,000,000	1,388,232	13.77	17.30
Citizens' (Quincy),	8,934,000	6,857,100	5,617,500	1,000,000	1,000,000	1,742,100	19.50	23.25
Citizens' (Wakefield),	6,442,100	4,638,620	5,197,416	666,300	19,720	1,195,280	18.55	16.06
Clinton,	8,460,700	6,210,100	7,718,900	-	282,800	1,941,135	22.89	2.71
Cottage City,	3,468,800	2,178,200	2,696,000	555,500	-	735,000	21.19	25.48
Danvers,	2,685,000	2,610,000	2,610,000	-	-	582,500	20.97	20.97
Dedham,	6,972,000	7,385,000	6,392,800	-	-	1,420,400	20.37	0.92
Dorchester,	72,257,400	67,269,760	43,874,300	22,090,500	23,395,660	4,652,132	10.48	10.54
East Boston,	44,402,800	42,682,150	39,195,300	9,276,123	10,170,314	693,600	17.94	9.97
Easthampton,	3,865,900	4,615,580	4,035,900	-	90,500	3,444,815	6.35	8.20
Fall River,	46,292,615	46,342,700	48,319,300	2,098,300	2,766,108	1,712,900	8.96	7.28
Framburg,	19,604,600	18,292,800	15,065,800	466,000	729,000	817,000	9.80	9.87
Framingham,	8,285,400	7,649,800	7,253,000	-	1,263,000	754,200	8.96	8.87
Gloucester,	17,379,900	15,531,000	13,584,000	791,200	749,750	100,000	0.95	7.06
Greenfield,	4,153,900	4,153,100	3,482,600	-	81,700	596,700	14.36	11.79
Greenfield,	57,183,000	59,827,000	62,922,900	4,338,800	4,165,900	600,000	6.21	6.32
Holyoke,	56,243,800	48,540,200	47,715,600	290,416	354,854	439,800	8.84	7.47
Jamaica Plain,	45,606,600	27,957,895	23,103,955	12,561,149	10,864,015	500,000	8.98	8.46

Coal Gas — Concluded.

NAME OF COMPANY.	Gas made.	Gas made.	Gas sold by	Gas sold for	Gas sold for	Gas used at	Gas unac-	Percent-
	Year ending June 30, 1892.	Year ending June 30, 1891.	Meter. Year ending June 30, 1892.	Public Lamps. Year ending June 30, 1892.	Public Lamps. Year ending June 30, 1891.	Works and Offices. Year ending June 30, 1892.	ounted for. Year ending June 30, 1892.	age unac- counted for. 1892.
	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Percent-
								age unac- counted for. 1891.
Lawrence,	75,690,200	70,559,570	67,981,211	—	—	595,700	7,578,588	9.35
Lowell,	259,491,000	228,543,000	228,780,400	7,428,400	8,218,700	2,611,100	10,699,100	5.09
Lynn,	84,124,100	75,033,300	75,171,400	—	—	1,892,400	7,283,300	8.23
Malden,	40,463,700	35,871,600	35,361,800	8,000	—	1,715,700	5,148,200	9.37
Manufacturers' (Fall River),	15,044,300	14,614,300	12,830,300	611,200	740,800	157,100	1,282,800	8.23
Methuen,	4,712,400	4,845,300	4,942,000	427,500	437,700	157,600	1,231,300	25.48
Middletown,	4,367,800	5,541,040	3,352,600	274,000	30,200	70,100	731,000	10.39
Milford,	10,390,000	10,678,600	8,939,400	408,000	422,600	67,000	935,000	9.26
Milwaukie,	2,264,100	2,224,100	1,422,700	448,000	425,900	64,300	341,000	14.59
Natick,	3,776,700	3,618,300	3,263,000	373,000	373,000	140,900	417,400	11.72
New Bedford,	42,538,000	44,681,900	35,119,100	4,875,897	5,610,258	604,700	8,515,668	8.99
Newburyport,	8,723,000	10,677,469	8,232,600	5,901,400	6,884,000	200,000	1,282,800	13.19
Newton,	62,493,700	57,653,000	49,063,500	45,794,300	470,600	470,600	7,084,200	9.88
North Adams,	21,184,000	20,497,100	16,397,700	359,000	365,000	62,300	3,834,000	11.34
Northampton,	14,388,900	12,455,400	11,138,000	—	—	126,900	2,645,535	18.61
North Attleborough,	13,947,700	14,164,500	12,470,800	98,500	10,900	161,100	1,211,291	8.69
Norwood,	15,291,000	15,548,000	13,361,840	—	—	—	1,704,150	11.14
Pittsfield,	4,422,410	4,438,400	4,090,400	—	—	104,000	239,920	6.42
Plymouth,	169,331,830	163,482,300	139,161,367	25,479,665	27,965,663	285,000	959,477	0.58
Roxbury,	41,531,000	42,432,200	34,765,500	8,763,700	757,284	383,400	5,549,139	13.42
Salem,	82,714,250	78,691,100	65,662,300	8,899,493	10,746,199	—	8,234,258	9.97
South Boston,	10,781,000	9,021,940	8,140,000	5,412,000	—	390,100	1,271,900	11.78
Spencer,	80,025,000	82,349,000	84,144,200	791,520	717,300	664,300	3,503,950	3.93
Springfield,	41,117,000	40,496,000	37,090,800	1,340,000	1,324,000	698,700	2,156,000	6.23
Taunton,	39,987,600	20,882,900	26,060,700	1,103,000	1,152,000	659,000	3,216,300	10.38
Waltham,	4,312,040	4,360,310	4,063,200	2,916	7,173	74,000	394,390	7.06
Ware,	1,465,300	1,624,800	1,854,000	—	—	35,000	320,900	16.55
Webster,	7,652,700	7,159,400	6,768,700	1,365,500	133,333	78,800	932,167	12.00
Worcester,	8,301,100	8,407,300	7,880,250	—	—	153,300	467,000	4.91
Woburn,	148,398,000	130,650,400	121,307,300	2,540,600	3,203,100	—	8,304,100	6.65

Oil Gas.

Amherst,	-	717,231	101,614	101,614	5,000	-	-
Chicopee Falls,	-	1,006,359 ¹	-	777,000 ²	-	-	-
Ipawich,	-	1,700,400	42,700	89,300	10,000	-	-
Leominster,	-	2,068,100	-	1,796,367	40,000	146,170	6.20
Lexington,	-	674,180	421,624	382,000	-	-	-
Middleborough,	-	1,400,000	-	735,790	-	-	-
Northbridge,	-	1,220,050	-	700,000 ³	100,000	121,000	7.46
Stoughton,	-	440,000	-	1,304,664	-	-	2.96
Williamstown,	-	510,000	-	377,368	-	-	-
		487,560		432,800	6,000		

¹ Quantity not given.

² Quantity used in mills of company not known.

³ For six months only.

The following table shows the capacity of the works, the greatest and least daily output, and date of the same for each of the companies:—

NAME OF COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
	Feet.	Feet.		Feet.	
Adams,	50,000	—	—	—	— ¹
Amesbury,	100,000	40,500	Dec. 7	8,000	Sept. 26
Amherst,	6,000	6,000	—	1,500	—
Arlington,	50,000	36,020	Dec. 3,	3,270	Aug. 1
Athol,	25,000	22,000	Dec. 24,	3,000	June 1
Attleborough,	100,000	43,000	Jan. 6,	14,000	July 30
Bay State (Boston),	4,000,000	3,839,000	Oct. 20,	901,000	July 4
Beverly,	50,000	45,300	Dec. 7,	8,100	May 29
Boston,	6,000,000	5,737,000	Dec. 7,	1,044,000	July 12
Brockton,	120,000	121,818	Dec. 24,	30,307	July 26
Brookline,	500,000	340,400	Dec. 24,	96,200	July 19
Cambridge,	1,000,000	713,900	Dec. 7,	145,100	July 19
Charlestown,	500,000	377,000	Dec. 24,	115,000	June 12
Chelsea,	250,000	174,000	Dec. 24,	41,000	July 20
Chicopee,	150,000	68,200	Dec. 29,	10,600	July 6
Citizens' (Quincy),	70,000	40,800	Dec. 25,	10,500	June 6
Citizens' (Wakefield),	35,000	42,000	Dec. 26,	8,000	July 7
Clinton,	90,000	56,200	Dec. 16,	10,500	Aug. 17
Cottage City,	60,000	43,000	Aug. 14,	1,260	Jan. 7
Danvers,	30,000	12,300	Dec. 31,	4,100	June 20
Dedham,	75,000	36,460	Dec. 16,	10,000	July 13
Dorchester,	300,000	308,000	Dec. 24,	95,000	June 13
East Boston,	300,000	201,170	Dec. 24,	58,900	July 19
Easthampton,	40,000	33,000	Dec. 8,	4,300	July 27
Fall River,	500,000	354,200	Dec. 24,	47,500	July 12
Fitchburg,	100,000	102,700	Dec. 24,	19,000	July 19
Framingham,	250,000	37,300	Jan. 26,	9,200	July 12
Gloucester,	125,000	99,100	Dec. 24,	14,500	June 12
Greenfield,	60,000	19,400	Jan. 27,	4,500	June 13
Haverhill,	350,000	316,000	Dec. 30,	55,000	June 5
Holyoke,	500,000	303,900	Dec. 23,	59,200	June 28
Ipswich,	—	15,400	Dec. 2,	1,000	July 4
Jamaica Plain,	400,000	203,920	Dec. 24,	58,760	July 4
Lawrence,	1,000,000	421,320	Dec. 7,	59,590	July 12
Lowell,	1,000,000	1,543,000	Dec. 7,	239,000	June 14
Lynn,	700,000	395,900	Dec. 24,	83,200	July 12
Malden,	200,000	185,000	Dec. 24,	57,500	June 18
Manufacturers' (Fall River),	—	121,500	Jan. 15,	11,700	June 13
Marblehead,	50,000	19,500	Dec. 29,	6,800	June 6
Marlborough,	100,000	52,500	Jan. 15,	8,000	Aug. 15
Milford,	80,000	56,910	Dec. 31,	11,050	Aug. 6
Nantucket,	30,000	11,520	Aug. 30,	2,740	May 19
Natick,	35,000	23,700	Dec. 21,	1,500	July 6
New Bedford,	600,000	182,000	Dec. 24,	60,500	July 19
Newburyport,	100,000	50,400	Dec. 16,	10,740	June 20
Newton,	400,000	279,000	Dec. 1,	66,000	July 14
North Adams,	130,000	117,800	Dec. 17,	19,000	June 13

¹ No record kept.

NAME OF COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
	Feet.	Feet.		Feet.	
Northampton, . . .	100,000	71,240	Dec. 7,	11,600	Aug. 28
North Attleborough,	110,000	72,180	Dec. 7,	11,397	July 12
Pittsfield,	240,000	70,000	Dec. 24,	19,000	June 19
Plymouth,	20,000	22,540	Dec. 24,	5,430	Aug. 28
Roxbury,	500,000	798,000	Dec. 16,	176,000	July 12
Salem,	300,000	218,300	Dec. 24,	36,000	June 12
South Boston, . . .	425,000	385,440	Dec. 24,	103,270	July 12
Spencer,	225,000	58,900	Dec. 23,	12,100	Aug. 16
Springfield,	435,000	450,000	Dec. 24,	97,000	July 12
Taunton,	300,000	240,000	Dec. 22,	59,000	June 14
Waltham,	200,000	171,300	Nov. 28,	25,000	June 5
Ware,	70,000	30,870	Dec. 8,	4,490	July 13
Webster,	24,000	13,000	Jan. 30,	3,000	July 10
Westfield,	53,000	40,500	Jan. 6,	7,700	July 12
Woburn,	80,000	39,600	Dec. 24,	8,000	July 4
Worcester,	1,500,000	803,000	Dec. 24,	138,000	July 19

The following tables show the total quantity of gas sold during the year ending June 30, 1892, the percentage of increase in sales over the previous year; the capital (including bonds) per thousand feet sold, omitting those companies which have electric light plants; the average price received for all gas sold during the year ending June 30, 1892, and the average price the year previous: —

Coal-gas Companies.

NAME OF COMPANY.	Total Sales of Gas.	Increase over 1890-91. Per Cent.	Capital per M sold, includ- ing Bonds.	Average Price received per M sold, 1891-92.	Average Price received per M sold, 1890-91.
	Feet.				
Adams,	4,653,600	8.01*	\$3.717	\$2 41	\$2 41
Amesbury,	5,099,500	9.04	11.766	1 76	1 75
Arlington,	5,962,900	1.23*	11.739	2 75	2 75
Athol,	2,773,300	12.37	—	2 60	2 35
Attleborough,	7,612,800	3.40	6.042	2 00	2 00
Bay State (Boston),	883,197,610	41.2	5.669	1 30	1 00
Beverly,	6,504,400	9.13*	—	2 31	2 31
Boston,	1,374,564,718	2.84*	1.819	1 28	1 20
Brockton,	18,334,900	7.32	10.908	2 03	2 06
Brookline,	65,669,412	14.82	—	1 90	1 92
Cambridge,	128,909,078	22.06	5.430	1 59	1 57
Charlestown,	79,734,845	5.05	—	1 69	1 69
Chelsea,	30,269,209	0.24*	—	1 84	1 94
Chicopee,	8,556,968	3.06*	3.502	1 85	1 82
Citizens' (Quincy),	6,849,200	3.50	11.974	1 75	1 92
Citizens' (Wakefield),	5,204,820	7.79*	—	2 25	2 02
Clinton,	6,210,100	19.75*	—	2 10	2 07
Cottage City,	2,738,800	35.76	—	1 66	2 00
Danvers,	2,105,000	6.96	10.451	2 35	2 65
Dedham,	5,302,800	5.07*	20.555	2 03	1 93
Dorchester,	72,257,400	7.41	5.536	1 50	1 59
East Boston,	39,471,423	4.06	5.574	1 76	1 72
Easthampton,	3,081,800	23.64*	—	2 53	2 50
Fall River,	50,417,600	18.54	5.712	1 53	1 51
Fitchburg,	17,549,500	7.10	—	1 89	1 91
Frammingham,	6,749,800	497.54	22.225	0 51	3 08
Gloucester,	16,174,200	12.84	4.574	1 60	1 81
Greenfield,	3,473,800	3 03*	17.272	2 11	2 03
Haverhill,	52,879,000	6.39*	2.290	1 38	1 39
Holyoke,	50,865,716	5.64	—	1 54	1 54
Jamaica Plain,	40,519,044	18.92	6.663	1 99	1 96
Lawrence,	70,559,570	3.79	—	1 42	1 41
Lowell,	241,208,800	7.43	2.073	1 10	1 10
Lynn,	75,171,400	15.50	—	1 46	1 58
Malden,	36,368,800	11.22	6.489	1 77	1 91
Manufacturers' (Fall River),	13,344,500	0.46	3.746	1 43	1 44
Marblehead,	3,364,500	2.99*	35.668	2 55	2 50
Marlborough,	3,375,600	25.35*	14.812	2 19	2 31

* Decrease.

¹ From sales to general consumers only.

² Sold only to other companies.

³ Non-illuminating.

NAME OF COMPANY.	Total Sales of Gas.	Increase over 1890-91. Per Cent.	Capital per M sold, includ- ing Bonds.	Average Price received per M sold, 1891-92.	Average Price received per M sold, 1890-91.
	Feet.				
Milford,	9,347,400	6.28*	\$7.734	\$2 00	\$1 86
Nantucket,	1,878,700	11 17	20 759	2 55	2 55
Natick,	3,164,000	13.51*	9.331	1 83	1 57
New Bedford,	37,990,997	5.44*	—	1 82	1 59
Newburyport,	8,232,600	6.02*	—	2 02	2 03
Newton,	54,964,900	7.86	—	1 79	1 95
North Adams,	16,747,700	7 40	—	1 72	1 74
Northampton,	11,551,300	12.69	5.194	1 92	1 88
North Attleborough,	12,509,300	1.18*	8.155	2 00	1 99
Norwood,	1,574,100	42.44	7.623	2 28	2 44
Pittsfield,	13,361,850	2 31*	4.939	1 89	1 89
Plymouth,	4,080,400	2 05*	10.171	2 06	2 10
Roxbury,	164,583,852	1.45	3.645	1 52	1 53
Salem,	35,337,260	0.88*	8 489	1 77	1 76
South Boston,	74 531,793	5.62	6.239	1 52	1 55
Spencer,	9,140,000	8.65	—	1 61	1 49
Springfield,	84,935,720	8.01	6.416	1 69	1 69
Taunton,	38,341,700	10.96	2.086	1 47	1 47
Waltham,	27,109,800	1.65*	—	1 78	1 89
Ware,	3,934,316	80.54	—	2 23 ¹	2 24
Webster,	1,584,500	0.69*	—	2 31	2 28
Westfield,	6,902,033	7.07	—	1 99	2 14
Woburn,	7,880,200	1.57	5.723	1 77	1 78
Worcester,	139,975,900	12.42	4.165	1 50	1 50
	4,216,746,734				

* Decrease.

¹ Average price of gas sold to general consumers.*Oil-gas Companies.*

Amherst,	818,845	0.44*	—	\$5 28	\$5 36
Chicopee Falls,	1,008,359	29.77	—	3 54	3 51
Ipswich,	1,743,100	15.33	\$13.998	2 93	2 99
Leominster,	2,068,100	15.16	24.233	3 63	3 94
Lexington,	1,095,814	2.62	18.544	3 69	4 45
Middleborough,	1,400,000	—	—	2 65	2 54
Southbridge,	1,220,050	6.48*	—	2 84	2 86
Stoughton,	44,000	—	—	4 98	—
Williamstown,	487,550	14.23	68.916	5 56	5 34
	9,885,818				

* Decrease.

¹ Gas used in company's mills not included in the computation.

The following tables show the capital (including bonds), the gas sold, the gas unaccounted for, and the number of consumers per mile of main; also the gas sold per consumer and per meter light. Where capital is employed for both gas and electric light, the amount per mile of main is omitted.

Coal-gas Companies.

NAME OF COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.	Gas sold per Meter Light.
	Capital.	Gas sold.	Gas unaccounted for.	Number of Consumers.		
		Feet.	Feet.		Feet.	Feet.
Adams,	\$3,460 00	930,720	239,280	26.3	35,523	3,747
Amesbury,	9,584 67	814,617	78,201	28.1	28,974	3,837
Arlington,	3,176 04	270,550	65,205	18.9	14,265	2,750
Athol,	-	809,014	42,882	42.9	18,866	2,644
Attleborough,	11,226 70	1,841,960	243,818	66.8	27,582	5,785
Bay State (Boston),	321,373 51	56,687,908	107,149	2.95	19,199,944	307,413
Beverly,	-	990,467	112,122	74.9	13,220	2,825
Boston,	18,926 49	10,406,274	173,476	224.4	46,372	4,457
Brockton,	10,415 00	954,744	277,801	45.5	20,978	3,086
Brookline,	-	880,180	132,468	31.4	28,269	3,977
Cambridge,	8,165 55	1,503,734	139,449	71.3	21,077	4,606
Charlestown,	-	1,912,845	167,629	111.3	17,481	3,893
Chelsea,	-	837,230	152,243	45.6	18,346	3,736
Chicopee,	8,571 43	1,901,549	308,488	48.8	38,895	3,582
Citizens' (Quincy),	7,094 76	592,491	30,068	34.8	17,037	3,056
Citizens' (Wakefield),	-	277,590	63,748	21.6	12,819	2,615
Clinton,	-	135,052	422,143	51.3	26,314	1,618
Cottage City,	-	1,195,982	320,966	81.2	14,725	2,766
Danvers,	4,654 11	445,314	112,650	28.5	15,585	2,016
Dedham,	7,522 43	365,962	98,026	21.7	16,889	2,221
Dorchester,	6,165 51	1,113,757	-	67.2	19,460	3,859
East Boston,	10,643 42	1,909,594	288,475	82.9	23,208	6,029
Easthampton,	-	845,255	190,235	49.3	17,121	1,491
Fall River,	13,150 68	2,302,173	153,717	74.5	30,893	2,608
Fitchburg,	-	1,243,766	121,396	49.9	24,928	3,434
Frammingham,	27,372 26	1,231,715	14,916	34.4	35,339	3,630
Gloucester,	7,863 18	1,589,758	101,612	70.2	22,653	4,948
Greenfield,	10,393 32	707,927	121,601	47.1	15,038	3,886
Haverhill,	5,071 20	2,189,062	147,044	102.4	21,374	3,772
Holyoke,	-	2,606,853	254,888	81.8	318,70	4,045
Jamaica Plain,	7,629 92	1,138,815	113,757	45.2	25,198	4,732
Lawrence,	-	1,898,378	203,413	68.1	27,889	4,083
Lowell,	6,253 59	3,016,844	196,351	106.6	28,294	4,053
Lynn,	-	2,385,082	236,904	93.1	25,734	4,728
Malden,	3,692 75	569,071	58,649	35.6	15,993	3,203
Manufacturers' (Fall River),	10,256 41	2,737,333	318,297	61.7	44,334	2,342
Marblehead,	6,020 32	421,986	151,925	27.1	15,504	2,700
Marlborough,	13,344 01	900,880	246,890	54.2	16,629	1,910
Milford,	9,103 50	1,176,957	121,329	60.8	19,353	2,850
Nantucket,	8,049 53	387,760	70,588	30.5	12,693	2,624
Natick,	6,569 87	711,107	98,979	50.3	14,125	1,799
New Bedford,	-	1,268,057	127,386	77.3	16,410	2,992
Newburyport,	-	909,679	178,336	62.0	17,479	2,991
Newton,	-	789,344	101,978	36.5	21,622	3,248
North Adams,	-	1,634,817	383,132	65.8	29,228	4,132
Northampton,	5,106 34	1,160,351	265,749	49.8	23,289	3,274
North Attleborough,	10,915 36	1,338,465	129,605	44.1	30,362	4,680
Norwood,	2,877 35	377,472	-	12.0	31,482	2,335

NAME OF COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.	Gas sold per Meter Light.
	Capital.	Gas sold.	Gas unaccounted for.	Number of Consumers.		
		Feet.	Feet.		Feet.	Feet.
Pittsfield,	\$8,287 29	1,709,046	213,981	81.4	20,620	4,179
Plymouth,	11,265 84	1,107,664	65,103	64.3	17,217	2,686
Roxbury,	8,217 38	2,254,080	13,140	110.3	20,432	3,867
Salem,	11,257 81	1,326,076	208,238	97.4	13,638	2,828
South Boston,	15,178 22	2,432,817	269,429	87.4	27,831	5,531
Spencer,	-	706,992	98,383	38.2	18,502	4,239
Springfield,	11,829 06	1,843,503	76,053	87.4	21,145	3,533
Taunton,	3,790 03	1,816,486	102,169	64.9	27,966	3,659
Waltham,	-	1,279,355	151,433	47.6	26,788	4,149
Ware,	-	36,088	-	14.2	25,383	2,400
Webster,	-	402,770	81,545	33.3	12,095	2,234
Westfield,	-	1,170,806	161,180	60.6	19,279	3,415
Woburn,	6,862 65	1,199,092	71,152	71.2	16,838	2,933
Worcester,	11,688 05	2,806,253	168,286	103.2	27,185	5,482

Oil-gas Companies.

Amherst,	-	186,780	-	28.285	6,603	1,584
Chicopee Falls,	-	873,038	-	83.1	10,503	2,141
Ipswich,	\$8,771 98	637,098	-	32.5	19,585	3,701
Leominster,	6,821 28	282,142	19,941	30.15	9,358	1,894
Lexington,	5,454 35	294,431	-	70.09	9,785	2,435
Middleborough,	-	509,842	44,064	37.87	13,461	1,517
Southbridge,	-	565,624	-	93.64	6,040	1,065
Stoughton,	-	12,871	-	18.28	687	1,818
Williamstown,	9,600 00	139,300	-	14.28	9,751	2,607

Marblehead,	555	487	Naphtha,	754	20,100	18,77
Milford,	570	575	Naphtha, crude oil,	760	-	40,89
Milford,	671	676	Cannel,	-	-	33,51
Nantucket,	245	313	Gas oil,	-	-	26,42
Nantucket,	344	363	Gas oil,	-	-	41,86
New Bedford,	4,003	3,174	Residium, gas oil,	-	7-	31,87
New Bedford,	1,155	5,194	Lima oil, ³	-	28,410	44,46
Newport,	4,877	5,899	Cannel oil,	-	11,700	34,84
North Adams,	1,887	2,038	Lima oil,	-	-	24,81
Northampton,	1,084	1,386	Cannel,	72	-	24,81
Northampton,	1,295	1,253	Cannel, oil,	69	-	34,09
North Attleborough,	1,295	1,253	Cannel,	65	-	-
Norwood,	196	251	Gas oil,	-	-	-
Pittsfield,	1,454	85	Lima oil, ³	-	-	-
Plymouth,	443	437	Gas oil,	-	2,000	17,46
Salem,	3,002	3,689	Cannel, gas oil,	-	9,679	30,74
South Boston,	7,770	8,626	Gas oil,	63	-	41,14
Springfield,	7,629	8,373	Lima oil,	-	-	43,77
Taunton,	8,801	3,803	Gas oil,	-	45,650	25,23
Waltham,	2,654	2,746	Gas oil, naphtha,	-	4,978	31,07
Ware,	444	368	Gas oil,	50	500	31,11
Webster,	211	253	Cannel,	-	-	33,78
Westfield,	708	750	Cannel, crude oil,	-	6,410	20,87
Westfield,	785	795	Cannel, gas oil,	-	500	37,86
Woburn,	7451	7,850	Lima oil,	-	63,642	50,46
Worcester,	7,451	7,850	Lima oil,	-	-	-

¹ Not including coal for water gas.

² Not including quantity used for water gas.

³ Not including quantity used for water gas.

⁴ This company made wood gas for a portion of the year, using 152 cords of wood.

⁵ Used only in water gas apparatus and included in quantities given on page 74.

⁶ Used in water gas only.

⁷ No enricher used.

The following tables show the materials and quantity of each used in the manufacture of water and oil gas, also the process used and the quantity of water gas made: —

Water Gas.

NAME OF COMPANY.	Process used.	Materials used in Generator.	Quantity used.	Enricher used.	Quantity used.	Water gas made.
Amesbury,	Lowe-Granger,	1 Anthracite,	209 tons,	Naphtha,	21,906 Gallons,	5,624,100 Feet.
Athol,	Lowe-Granger,	2 Anthracite,	226 tons,	Naphtha,	11,550	3,110,100
Bay State,	Flannery,	3 Anthracite,	17,745 ¹ / ₂ tons,	Naphtha,	4,194,707	886,480,000
Boston,	Loomis,	4 Coke,	62 tons,	Naphtha,	521,620	88,814,000
Charlestown,	Granger,	Cumberland coal,	927 tons,	Naphtha,	97,952	16,690,000
Chicopee,	Lowe improved,	5 Coke,	451 chaldrons,	Naphtha,	12,000	4,948,700
Cottage City,	Loomis,	7 Anthracite,	125 tons,	Petroleum,	12,500	3,468,800
Fall River,	Lowe,	Anthracite,	204 tons,	Petroleum,	254,654	54,202,615
Frammingham,	Loomis fuel,	8 Anthracite,	1,020 ³ / ₄ tons,	Petroleum,	—	8,285,400
Haverhill,	Loomis,	10 Cumberland coal,	197 ³ / ₈ tons,	Naphtha,	151,289	28,398,000
Lawrence,	Lowe with double superheater,	Anthracite,	996,360 pounds,	Petroleum,	74,219	17,007,114
Lynn,	Improved Lowe,	Coke,	291 tons,	Petroleum,	112,000	18,096,960
New Bedford,	Lowe with double superheater,	Anthracite,	6,122 bushels,	Petroleum,	56,471	11,230,500
Pittsfield,	Improved Lowe,	Coke,	155 tons,	Crude Lima oil,	80,866	15,291,000
Spencer,	Evans,	Anthracite,	10,800 bushels,	Crude Lima oil,	91,721	10,796,000
Worcester,	Lowe with double superheater,	Anthracite, Coke,	517 ³ / ₈ tons,	Naphtha,	130,382	60,373,000
		Coke,	—	Petroleum,	236,940	

¹ 25 tons screenings, cinders and anthracite used for generating the steam.

² 1,082 tons, 2,150 lbs. anthracite and 149 tons, 1,584 lbs. coke for making steam.

³ Coke and coal for generating steam.

⁴ Screenings and slack 106 1/10 tons and pea coal 129 3/18 tons for making steam.

⁵ Since November, 1891, 152,000 lbs. coke, 248,269 lbs. hard coal and 332,712 lbs. gas coal used for steam.

⁶ Breese coke and coal for making steam.

⁷ Anthracite, Coke,

⁸ Anthracite, Coke,

⁹ Anthracite, Coke,

¹⁰ Anthracite, Coke,

¹¹ Anthracite, Coke,

¹² Anthracite, Coke,

¹³ Anthracite, Coke,

¹⁴ Anthracite, Coke,

¹⁵ Anthracite, Coke,

¹⁶ Anthracite, Coke,

¹⁷ Anthracite, Coke,

¹⁸ Anthracite, Coke,

¹⁹ Anthracite, Coke,

²⁰ Anthracite, Coke,

²¹ Anthracite, Coke,

²² Anthracite, Coke,

²³ Anthracite, Coke,

¹ Illuminizing coal for generating steam.

² Also 370,000 feet incalorific gas.

³ Non-illuminating gas.

⁴ Cumberland coal 50% tons and anthracite screenings 19% tons.

⁵ Steam from electric station.

Oil Gas.

NAME OF COMPANY.	Materials used.	Quantity used. Gallons.	Fuel used.	Quantity used.
Amherst,	Naphtha,	12,060	Coke,	8,187 bushels.
Chicopee Falls,	Petroleum,	33,578	Anthracite,	114 tons.
Ipswich,	Petrol-um,	16,348	Cumberland coal,	102 tons.
Lee,	Naphtha,	3,340	Coal,	12 tons.
Leominster,	Gas oil,	23,450	Cumberland coal,	258,325 lbs.
Lexington,	Petroleum,	11,461	{ Anthracite and	{ 87½ tons.
Middleborough,	Naphtha,	-	{ Franklin,	{ 78½ tons.
Southbridge,	Petroleum,	13,458	Fuel oil,	-
Stoughton,	Naphtha,	5,191	{ Anthracite,	{ 48½ tons.
Williamstown,	Naphtha,	4,835	{ Wood,	{ 8 cords.
			Coal,	60 tons.
			Wood,	45½ cords.

STREET MAINS.

The returns by the various companies of their street mains are still somewhat deficient in detail. During the year forty-six companies laid about sixty-three miles of mains, varying in the several cases from two hundred feet to nearly nine miles.

The following table shows the lengths and sizes of the mains, as returned by the companies :—

NAME OF COMPANY.	DIAMETER IN INCHES.											LENGTH IN MILES AND FEET.		Increase during Year.				
	1	1 1/4	1 1/2	2	2 1/2	3	4	6	8	10	14	16	20		24	Total Length in Feet.	Miles. Feet.	
Adams,	-	-	-	5,280	-	13,850	2,640	7,920	-	-	-	-	-	-	26,400	6	1,370	-
Amesbury,	-	-	4,360	10,652	-	11,000	11,000	3,000	200	100	-	-	-	-	33,050	6	1,370	-
Amerst,	223	185	2,409	10,652	-	9,851	2,000	13,085	-	-	-	-	-	-	23,180	4	2,030	-
Arlington,	-	-	600	99,674	-	2,000	2,000	5,000	-	-	-	-	-	-	116,378	22	2,118	-
Attol,	1,200	400	600	1,200	-	8,290	1,500	5,000	-	-	-	-	-	-	18,100	3	2,290	1,000
Attleborough,	-	-	1,230	-	-	3,488	10,190	5,752	485	-	-	-	-	-	21,921	4	701	-
Bay State (Boston),	-	-	-	-	-	13,373	20,848	20,848	6,553	7,650	-	-	2,651	10,297	37,547	18	2,627	324
Beverly,	-	-	11,155	-	-	15,940	15,034	253,383	22,910	22,476	69,090	-	519	4,602	54,679	6	2,999	601
Boston,	-	-	3,108	148,275	-	118,797	253,383	22,910	22,476	69,090	-	-	-	-	876,904	142	1,144	14,298
Brookton,	3,240	3,463	3,108	44,764	-	27,711	19,924	2,400	100	100	-	-	-	-	103,393	19	3,073	30,269
Brookline,	7,171	12,413	6,997	123,249	-	185,098	93,062	21,162	9,406	4,464	924	4,142	1,259	3,830	362,387	73	4,047	30,269
Cambridge,	-	-	782	327,153	-	32,487	48,081	19,562	22,575	-	-	-	-	-	202,633	56	3,833	1,637
Charlestown,	-	4,913	250	133,310	-	35,676	11,123	5,772	5,038	5,531	801	-	-	-	220,697	41	4,117	1,881
Chelsea,	275	-	400	65,440	-	46,866	26,200	42,440	1,000	-	-	-	-	-	190,991	30	811	811
Chicopee,	-	-	500	17,160	-	2,640	3,960	-	-	-	-	-	-	-	18,480	3	2,640	-
Chicopee Falls,	-	1,600	-	2,590	-	1,500	-	-	-	-	-	-	-	-	6,100	1	820	-
Citizens (Quincy),	-	3,725	2,325	11,125	-	15,600	5,075	-	-	-	-	-	-	-	31,025	11	2,845	-
Citizens (Waldfield),	-	-	25,000	35,000	-	15,000	22,000	2,000	2,000	-	-	-	-	-	96,000	18	3,450	-
Clinzon,	-	-	850	7,375	-	7,450	5,500	1,250	1,250	-	1,000	-	-	-	24,275	4	3,193	-
Cottage City,	-	-	850	2,582	-	6,584	2,002	975	-	-	-	-	-	-	12,093	2	1,583	-
Danvers,	695	136	553	6,897	-	11,667	4,364	637	-	-	-	-	-	-	24,959	4	3,839	623
Dedham,	-	-	3,600	33,030	-	12,899	18,681	-	-	-	-	-	-	-	76,307	14	2,387	3,935
Dorchester,	-	2,430	4,611	144,467	-	112,432	55,089	7,900	12,484	-	75	-	-	-	342,349	64	4,629	19,913
East Boston,	-	-	2,013	51,382	-	49,063	4,400	5,400	950	4,900	-	-	-	-	109,138	20	3,338	1,690
Easthampton,	600	-	8,490	32,099	-	7,160	500	-	-	-	-	-	-	-	19,250	3	3,410	4,922
Fall River,	-	-	812	43,000	-	45,681	22,310	1,500	-	-	-	2,200	-	-	115,653	21	4,753	4,922
Fitchburg,	-	-	448	7,700	-	5,400	12,400	2,000	2,000	-	-	-	-	-	74,500	14	680	11,600
Framingham,	700	-	56	15,844	-	7,452	2,343	1,920	-	-	-	-	-	-	28,936	5	2,536	4,405
Gardner,	-	-	341	8,750	-	8,380	-	-	-	-	-	-	-	-	56,239	10	3,439	-
Gloucester,	-	-	950	21,041	-	11,912	3,080	420	-	-	-	-	-	-	53,719	10	919	1,812
Greenfield,	-	-	1,055	13,421	-	2,640	2,640	200	-	-	-	-	-	-	25,906	4	4,786	655
Haverhill,	-	-	812	7,363	-	5,285	16,370	5,150	1,534	1,534	2,923	-	-	-	91,283	24	1,677	14,157
Holyoke,	-	1,790	600	10,430	-	1,855	16,370	5,150	6,575	-	-	-	-	-	103,025	16	2,705	3,190
Ipswich,	-	-	7,100	1,000	-	26,300	20,100	-	-	-	-	-	-	-	14,445	2	3,885	2,200
Jamaica Plain,	-	-	7,100	81,100	-	81,100	81,100	20,100	-	-	-	-	-	-	187,900	35	3,100	46,803

1	8,970	1	5,160
7	1,740	5	3,811
8	4,217	80	5,086
14	5,698	81	1,972
15	5,433	63	4,808
26	3,931	4	5,242
28	11,120	7	6,242
29	2,060	3	3,947
30	975	2	1,940
31	975	7	4,975
32	4,460	4	4,460
33	2,373	4	2,373
34	3,473	29	5,099
35	3,473	9	444
36	525	69	3,250
37	10,451	10	140
38	1,492	9	5,040
39	1,492	9	1,828
40	491	4	900
41	462	7	6,091
42	462	8	3,610
43	5,107	73	84
44	730	26	3,428
45	1,668	30	3,357
46	880	2	880
47	799	12	4,899
48	10,375	46	385
49	6,289	3	2,640
50	1,715	21	567
51	1,715	21	3,268
52	1,651	2	1,651
53	4,680	3	4,680
54	2,745	6	4,798
55	2,684	3	2,640
56	2,084	6	3,019
57	18,211	49	4,637
58	1,328	1,495	1,328

ty-inch main, 27,378 feet.
main, 6,320 feet.

ERRATA.

- Page 76. Boston. Total length of mains:
750,904 ft. should be 697,452 ft.
142 m. 1,144 ft. should be 132 m. 292 ft.
- Bay State. Total length of mains:
97,567 ft. should be 82,270 ft.
18 m. 2,527 ft. should be 15 m. 3,070 ft.
- Haverhill. Total length of mains:
128,397 ft. should be 127,544 ft.
24 m. 1,677 ft. should be 24 m. 824 ft.
- Page 77. Lowell. Total length of mains:
427,486 ft. should be 422,160 ft. .
80 m. 5,086 ft. should be 79 m. 5,040 ft.

Lee,	1,600
Leicester,	800
Lexington,	2,323
Lowell,	3,170
Lynn,	1,053
Malden,	1,200
Manufacturers' (Fall River),	1,000
Marblehead,	1,200
Middleborough,	1,000
Milford,	1,000
Nantucket,	1,000
New Bedford,	2,440
Newburyport,	52
Newton,	2,000
North Adams,	2,000
Northampton,	2,000
North Attleborough,	15,799
Norwood,	459
Pittsfield,	1,074
Plymouth,	1,320
Roxbury,	1,074
Salem,	1,074
South Boston,	1,074
Southbridge,	1,074
Spencer,	1,074
Springfield,	1,074
Stoughton,	1,074
Taunton,	1,074
Waltham,	1,074
Ware,	1,074
Webster,	1,074
Westfield,	1,074
Williamstown,	1,074
Woburn,	1,074
Worcester,	1,074

1,074 feet discontinued.
41,320 feet discontinued.

HIGH-POWER GAS LAMPS.

The following table shows the number of Lungren or other high-power gas lamps in use June 30, 1892:—

Adams,	67	Lowell,	15
Amesbury,	2	Malden,	150
Athol,	6	Marlborough,	112
Attleborough,	15	Middleborough,	1
Beverly,	15	Milford,	121
Brockton,	109	Natick,	6
Cambridge,	60	New Bedford,	31
Chicopee,	2	Newburyport,	2
Citizens' (Quincy),	3	Newton,	112
Clinton,	13	North Adams,	125
Cottage City (Welsbach),	2,100	Northampton,	22
Dedham,	9	North Attleborough,	34
Dorchester,	6	Pittsfield,	16
East Boston,	165	Plymouth,	70
Fall River,	45	Salem,	6
Fitchburg,	7	Spencer,	4
Framingham (Welsbach),	954	Springfield,	30
Gloucester (Albo-carbon),	150	Taunton,	22
Greenfield,	22	Waltham,	10
Haverhill,	179	Ware,	5
Holyoke,	4	Westfield,	*20
Jamaica Plain,	4	Woburn,	2
Lawrence,	198	Worcester,	14

The companies reporting more than fifty gas-stoves in use on June 30, 1892, are as follows:—

Beverly,	64	Natick,	60
Cheisea,	70*	New Bedford,	765
Citizens' (Quincy),	80	Newton,	145
Cottage City,	68	North Adams,	85*
Dedham,	77	Northampton,	120*
East Boston,	75	Plymouth,	100
Fall River,	604	Salem,	200*
Fitchburg,	86	Spencer,	406
Framingham,	263	Springfield,	2,333
Gloucester,	160	Taunton,	158
Greenfield,	60	Waltham,	210
Holyoke,	350*	Westfield,	96*
Lawrence,	490	Woburn,	75
Lowell,	2,000*	Worcester,	1,465
Lynn,	200*		

* Estimated.

The following table shows the number of lamps supplied June 30, 1892, the net increase or decrease during the year, the average price per thousand feet received from gas used in street lamps, and the cost per thousand feet of the care of the lamps where this is done by the companies:—

PUBLIC LAMPS—*Coal-gas.*

NAME OF COMPANY.	Number of Lamps supplied.	INCREASE OR DECREASE DURING THE YEAR.		Average Price received per M., including Expenses.	Expense of Lighting and Care of Lamps per M.
		Increase.	Decrease.		
Amesbury,	14	—	—	\$2 00	\$0 10
Beverly,	—	—	51	—	—
Boston,	2,565	—	97	1 00	—
Brookline,	727	—	30	2 00	0 23
Cambridge,	290	—	361	0 64	—
Charlestown,	587	—	51	1 55	—
Chicopee,	7	3	—	2 00	—
Citizens' (Quincy),	69	—	—	1 03	0 18
Citizens' (Wakefield),	24	—	39	2 15	—
Cottage City,	17	—	12	1 00	—
Dorchester,	1,472	8	—	1 50	—
East Boston,	591	—	27	1 60	—
Fall River,	148	—	112	1 49	—
Fitchburg,	22	—	34	1 49	—
Gloucester,	102	2	—	1 65	—
Greenfield,	1	1	—	1 74	—
Haverhill,	203	12	—	1 25	—
Holyoke,	49	—	—	1 30	—
Jamaica Plain,	879	241	—	1 85	—
Lowell,	890	—	78	1 10	—
Manufacturers' (Fall River),	33	—	37	1 40	—
Marblehead,	81	1	—	3 18	0 93
Marlborough,	3	—	1	2 20	—
Milford,	42	—	—	2 00	0 59
Nantucket,	76	—	—	2 19	0 57
Natick,	39	2	—	1 45	0 44
New Bedford,	413	—	2	1 98	0 72
Newton,	823	7	—	1 71	0 94
North Adams,	19	1	—	1 19	—
North Attleborough,	5	—	1	2 00	—
Roxbury,	1,622	—	41	1 50	—
Salem,	43	—	34	1 60	0 04
South Boston,	558	—	33	1 50	—
Springfield,	57	1	—	1 25	—
Taunton,	132	3	—	1 50	—
Waltham,	176	10	—	3 72	1 94
Ware,	1	—	—	2 25	—
Westfield,	17	17	—	2 25	—
Worcester,	297	—	100	1 50	—
	13,094				

The following table shows the number of tons of coal carbonized in 1890-91 and 1891-92, the kind and quantities of enricher used by the various coal-gas companies, and the percentage of cost of coal received from residuals:—

NAME OF COMPANY.	Number of Tons of Coal carbonized, Year ending June 30, 1891.	Number of Tons of Coal carbonized, Year ending June 30, 1892.	ENRICHERS USED.	Cannel. Tons.	Naphtha. Gallons.	Residuum. Barrels.	Oil. Gallons.	Percentage of cost of Coal received from Residual Products.
Adams,	605	663	Cannel,	63	—	—	—	35.51
Arlington,	726	700	Oil,	—	—	—	496	18.86
Attleborough,	879	1,063	Residuum and gas oil,	—	—	—	—	80.13
Beverly,	806	746	Naphtha,	—	—	28	24 (bbbl.)	30.72
Boston,	67,873	143,231	Residuum,	—	171,478	—	—	36.09
Brookton,	1,998	2,358	Cannel and gas oil,	137	—	3,350 gals.	6,869	41.74
Brookline,	5,986	7,024	Oil,	—	—	—	66,780	32.30
Cambridge,	11,709	12,114	Naphtha,	—	—	—	—	46.80
Charlestown,	7,201	16,773	Gas oil,	—	—	—	—	50.84
Chelsea,	3,833	3,085	Naphtha and petroleum,	—	—	—	—	41.24
Chicopee,	907	737	Naphtha,	—	604	—	—	12,143
Citizens' (Quincy),	862	861	Gas oil,	—	—	—	—	36.46
Citizens' (Wakefield),	940	926	Naphtha,	—	—	—	—	12.14
Clinton,	622	915	Gas oil,	—	—	—	7,661	31.68
Danvers,	258	282	Residuum,	—	—	12	—	21.42
Deerham,	725	689	Residuum and Lima oil,	—	—	24	1,840	25.82
East Boston,	4,245	4,318	Lima oil,	—	—	—	16,878	40.94
Easthampton,	348	353	Cannel and Lima oil,	24	—	—	3,600	16.74
Fitchburg,	1,565	1,995	Cannel, gas oil,	50	—	—	4,600	42.62
Gloucester,	1,370	1,552	Gas oil,	—	—	—	6,970	46.07
Greenfield,	398	369	Cannel,	17	—	—	—	16.72
Haverhill,	5,663	13,006	Cannel, naphtha,	35	—	—	—	52.10
Holyoke,	4,547	4,903	Crude oil,	—	—	—	19,673	39.32
Jamaica Plain,	3,498	4,303	Cannel,	100	—	—	—	36.22
Lawrence,	5,418	16,554	Cannel, crude oil,	5½	—	—	2,875	63.47
Lowell,	20,883	22,772	Naphtha,	—	106,424	—	—	57.01
Lynn,	5,829	5,875	Lima oil,	—	—	—	—	61.70
Malden,	3,228	3,520	Cannel, naphtha,	—	—	—	6,900	44.74
Manufacturers' (Fall River),	1,169	1,315	Cannel,	14½	12,182	—	—	38.97

Marblehead,	533	487	Naphtha,	784	20,100	18.77
Merrimorough, ¹	670	305	Naphtha, crude oil,	760	-	26.32
Milford,	971	970	Cannel,	48	-	40.89
Nantucket,	225	313	- ²	-	-	31.61
Natick,	364	363	Rosiquum, gas oil,	-	-	41.86
New Bedford,	4,005	3,174	Lima oil, ³	-	1,171 gals.	31.87
Newburyport,	1,155	956	Cannel, oil,	3	28,410	44.46
Newton,	4,977	6,899	Lima oil,	72	17,700	24.84
North Adams,	1,887	2,038	Cannel,	69	8,868	24.31
Northampton,	1,084	1,286	Cannel, oil,	65	-	34.99
North Attleborough,	1,295	1,253	- ²	-	-	-
Norwood,	198	251	Lima oil, ³	-	-	-
Pittsfield,	1,484	85	Gas oil,	-	-	37.46
Plymouth,	443	437	Cannel, gas oil,	63	2,000	80.74
Salem,	5,802	3,689	- ²	-	9,679	41.14
South Boston,	7,770	8,626	Lima oil,	-	45,660	42.77
Springfield,	7,529	8,372	Gas oil,	-	4,378	26.23
Taunton,	5,801	3,803	Gas oil, naphtha,	50	500	51.07
Waltham,	2,654	2,746	Cannel,	68	-	31.11
Ware,	444	368	- ²	-	-	33.78
Webster,	211	253	Cannel, crude oil,	74	6,410	26.87
Westfield,	708	750	Cannel, gas oil,	114	500	37.85
Woburn,	785	795	Lima oil,	-	63,642	50.46
Worcester,	7,451	7,850	-	-	-	-

¹ Not including coal for water gas. ² Not including quantity used for water gas. ³ Used in water gas only.

⁴ This company made wood gas for a portion of the year, using 152 cords of wood. ⁴ No enricher used.

⁵ Used only in water gas apparatus and included in quantities given on page 74.

case with the three inspections for sulphuretted hydrogen at North Adams and the two in Athol and Spencer.

A comparison of the inspections made during the five years from 1888 to 1892, inclusive, shows the following results :—

	1888.	1889.	1890.	1891.	1892.
Number of inspections made,	458	451	443	483	486
Number of companies subject to inspection,	60	59	59	58	70
Number of companies showing deficiency in candle-power,	1	4	2	1	1
Highest candle-power, not including ten oil-gas companies,	21.6	22.1	25.4	27.3	28.2
Lowest candle-power, not including ten oil-gas companies,	13.3	14.2	13.8	14.0	15.7
Average candle-power, not including ten oil-gas companies,	17.60	17.59	17.79	18.13	19.25
Number of companies showing sulphuretted hydrogen,	1	4	9	5	8
Number of companies showing excess of sulphur,	1	1	1	1	2
Number of companies showing excess of ammonia,	13	9	15	16	12
Largest amount of sulphur,	23.1	22.9	24.1	22.5	32.9
Smallest amount of sulphur,	3.2	1.5	1.4	0.9	1.0
Average amount of sulphur,	9.26	7.32	10.08	9.53	9.46
Largest amount of ammonia,	76.0	32.3	37.0	54.9	40.4
Smallest amount of ammonia,	1.-	1.-	1.-	1.-	1.-
Average amount of ammonia,	3.07	2.82	3.01	3.42	2.5

The inspections of the oil-gas companies showed :—

	1888.	1889.	1890.	1891.	1892.
Highest candle-power,	52.4	55.0	70.5	53.6	60.4
Lowest candle-power,	21.5	20.8	21.1	20.2	21.6
Average candle-power,	33.73	34.72	39.04	33.62	33.50

ELECTRIC LIGHT.

The following table gives the names of those companies in active operation on June 30 last, together with the localities supplied and the amount of capital stock: —

NAME OF COMPANY.	LOCALITIES SUPPLIED.	CAPITAL.
Adams Electric Light and Power Co.,	Adams,	\$8,500
Amherst Gas Co.,	Amherst,	-
Andover Electric Co.,	Andover,	30,000
Athol Gas and Electric Co.,	Athol,	-
Beverly Gas and Electric Co.,	Beverly,	-
Blue Hill Electric Co.,	Canton,	20,000
Boston Electric Light Co.,	Boston,	1,257,800
Bridgewater Electric Co.,	Bridgewater,	15,000
Brookline Gas Light Co.,	Brookline, Boston (Brighton),	-
Cambridge Electric Light Co.,	Cambridge,	200,000
Charlestown Gas and Electric Co.,	Charlestown,	-
Chelsea Gas Light Co.,	Chelsea,	-
Chicopee Electric Light Co.,	Chicopee,	10,000
Citizens' Gas Light Co. of Reading, South Reading and Stoneham,	Wakefield,	-
Clinton Gas Light Co.,	Clinton,	-
Cohasset Electric Co.,	Cohasset, Scituate,	30,000
Cottage City Gas and Electric Light Co.,	Cottage City,	-
Dedham Electric Co.,	Dedham,	60,000
Easthampton Gas Co.,	Easthampton,	-
Edison Electric Illuminating Co. of Boston,	Boston,	1,342,500
Edison Electric Illuminating Co. of Brockton,	Brockton,	100,000
Edison Electric Illuminating Co. of Fall River,	Fall River,	90,000
Electric Light and Patent Flooring Co.,	Amesbury,	44,900
Electric Light and Power Co. of Abington and Rockland,	Abington, Rockland,	30,000
Fall River Electric Light Co.,	Fall River,	120,000
Fitchburg Gas Co.,	Fitchburg,	-
Framingham Electric Co.,	Framingham, Ashland, Sherborn,	80,000
Franklin Electric Light Co.,	Turner's Falls,	10,000
Gardner Electric Light Co.,	Gardner,	30,000
Gloucester Electric Co.,	Gloucester,	50,000
Great Barrington Electric Light Co.,	Great Barrington,	23,800
Greenfield Electric Light and Power Co.,	Greenfield, Deerfield,	30,000
Haverhill Electric Co.,	Haverhill, Bradford,	85,000
Holyoke Water Power Co.,	Holyoke,	-
Hudson Electric Light Co.,	Hudson,	9,125
Hyde Park Electric Light Co.,	Hyde Park,	100,000
Lawrence Gas Co.,	Lawrence, No. Andover, Methuen,	-
Lee Electric Co.,	Lee,	20,000
Leicester Electric Co.,	Leicester,	25,000
Leominster Electric Light and Power Co.,	Leominster,	50,000
Lowell Electric Light Corporation,	Lowell, Dracut, Tyngsboro',	284,900
Lynn Gas and Electric Co.,	Lynn, Swampscott, Nahant,	-
Malden Electric Co.,	Malden, Melrose, Medford, Everett,	150,000
Marlborough Electric Co.,	Marlborough,	30,000
Middleborough Gas and Electric Co.,	Middleborough,	-
Milford Electric Light and Power Co.,	Milford, Hopedale,	40,000
Milbury Electric Co.,	Milbury,	15,000
Milton Light and Power Co.,	Milton,	30,000

¹ Par value, \$25 per share.

NAME OF COMPANY.	LOCALITIES SUPPLIED.	CAPITAL.
Nantucket Electric Light Co.,	Nantucket,	\$25,000
Natick Electric Co.,	Natick, Wayland,	40,000
New Bedford Gas and Edson Light Co.,	New Bedford, Fairhaven,	-
Newburyport Gas and Electric Co.,	Newburyport,	-
Newton and Watertown Gas Light Co.,	Newton, Watertown,	-
North Adams Gas Light Co.,	North Adams,	-
Northampton Electric Lighting Co.,	Northampton,	58,700
North Attleborough Steam and Electric Co.	Attleborough, North Attleborough, Wrentham,	80,000
North Shore Electric Co.,	Revere, Winthrop,	125,000
Orange Electric Light Co.,	Orange,	25,000
Palmer Electric Co.,	Palmer, Monson,	30,000
Pittsfield Electric Co.,	Pittsfield,	100,000
Plymouth Electric Light Co.,	Plymouth,	40,000
Quincy Electric Light and Power Co.,	Quincy,	89,700
Salem Electric Lighting Co.,	Salem, Peabody,	175,000
Somerville Electric Light Co.,	Somerville, Arlington, Belmont,	172,100
Southbridge Gas and Electric Co.,	Southbridge,	-
South Hadley Falls Electric Light Co.,	South Hadley,	7,000
Spencer Gas Co.,	Spencer,	-
Stoughton Gas and Electric Co.,	Stoughton,	-
Suburban Light and Power Co.,	Boston,	174,400
Taunton Electric Lighting Co.,	Taunton,	40,000
Union Electric Light Co.,	Franklin,	20,000
United Electric Light Co.,	Springfield,	400,000
Uxbridge and Northbridge Electric Co.,	Uxbridge, Northbridge,	38,400
Waltham Gas Light Co.,	Waltham,	-
Walworth Light and Power Co.,	Boston,	15,000
Ware Electric Co.,	Ware,	20,000
Webster Electric Co.,	Webster, Dudley,	-
Westborough Electric Light and Power Co.,	Westborough,	125,000
Westfield Gas Light Co.,	Westfield,	-
Weymouth Light and Power Co.,	Weymouth, Hingham,	75,000
Whitman Electric Co.,	Whitman,	20,000
Winchendon Electric Light and Power Co.,	Winchendon,	12,000
Woburn Electric Light Co.,	Woburn, Winchester, Stoneham,	120,000
Worcester Electric Light Co.,	Worcester,	200,000

¹ Par value, \$10 per share.

In the case of the several gas companies doing electric lighting, the capital will be found in the table of gas companies.

The following companies have bonds and notes outstanding: —

Abington and Rockland,	\$50,000 00
Adams,	9,400 00
Amesbury,	59,800 00
Andover,	25,500 00
Blue Hill (Canton),	18,000 00
Boston,	353,000 00
Bridgewater,	15,000 00
Cambridge,	200,000 00
Chicopee,	1,600 00
Cohasset,	7,000 00
Dedham,	40,500 00
Edison (Boston),	837,500 00

Edison (Brockton),	\$143,500 00
Edison (Fall River),	33,000 00
Fall River,	36,000 00
Framingham,	50,000 00
Gloucester,	50,000 00
Great Barrington,	6,100 00
Greenfield,	10,000 00
Haverhill,	42,300 00
Hudson,	7,000 00
Hyde Park,	60,000 00
Lee,	15,000 00
Leicester,	20,000 00
Leominster,	53,000 00
Lowell,	166,000 00
Malden,	159,000 00
Marlborough,	30,000 00
Milford,	14,500 00
Millbury,	16,000 00
Milton,	30,000 00
Nantucket,	30,000 00
Natick,	36,900 00
Northampton,	23,000 00
North Attleborough,	63,300 00
North Shore (Revere),	123,900 00
Orange,	15,000 00
Palmer,	20,000 00
Pittsfield,	60,000 00
Plymouth,	65,492 00
Quincy,	18,800 00
Salem,	41,200 00
Somerville,	71,100 00
South Hadley Falls,	3,362 00
Suburban (Boston),	36,500 00
Taunton,	12,500 00
Union (Franklin),	30,000 00
United (Springfield),	125,000 00
Uxbridge & Northbridge,	23,500 00
Walworth (Boston),	8,250 00
Ware,	16,000 00
Westborough,	18,700 00
Weymouth,	50,000 00
Winchendon,	9,000 00
Woburn,	167,000 00
Worcester,	100,000 00

In the foregoing amounts the borrowed money which the gas companies have invested in electric lighting is not included, it being already given in the table relating to gas companies.

The following table shows the whole number of stockholders, the number resident in Massachusetts, and the value at par of the stock held in the State on June 30, 1892.

NAME OF COMPANY.	Whole Number of Stockholders.	Number Resident in Massachusetts.	Value of Stock held in Massachusetts.
Abington and Rockland,	130	130	\$30,000
Adams,	7	6	8,300
Amesbury,	35	30	40,900
Andover,	32	31	24,500
Blue Hill (Canton),	3	3	20,000
Boston,	434	138	601,000
Bridgewater,	14	14	15,000
Cambridge,	36	36	200,000
Chicopee,	6	6	10,000
Cohasset,	30	30	30,000
Dedham,	28	28	60,000
Edison (Boston),	129	115	779,100
Edison (Brockton),	26	23	72,000
Edison (Fall River),	48	42	60,200
Fall River,	53	45	104,500
Framingham,	8	7	5,200
Franklin (Turner's Falls),	26	26	10,000
Gardner,	12	12	30,000
Gloucester,	9	9	50,000
Great Barrington,	21	9	6,800
Greenfield,	41	32	23,400
Haverhill,	42	42	85,000
Hudson,	13	13	9,125
Hyde Park,	15	12	92,800
Lee,	11	11	20,000
Leicester,	11	10	2,900
Leominster,	8	7	40,700
Lowell,	371	334	224,500
Malden,	43	38	135,800
Marlborough,	10	9	29,000
Millbury,	26	25	11,500
Millford,	19	19	40,000
Milton,	6	6	30,000
Nantucket,	12	12	25,000
Natick,	7	6	2,500
Northampton,	68	66	-
North Attleborough,	19	17	39,900
North Shore (Revere),	12	10	123,900
Orange,	4	3	300
Palmer,	12	10	20,100
Pittsfield,	39	38	92,500
Plymouth,	8	7	5,600
Quincy,	116	116	89,700
Salem,	130	127	168,500
Somerville,	221	213	169,400
South Hadley Falls,	3	3	7,000

NAME OF COMPANY.	Whole Number of Stockholders.	Number Resident in Massachusetts.	Value of Stock held in Massachusetts.
Suburban (Boston),	11	9	\$100,000
Taunton,	17	17	40,000
Union (Franklin),	4	3	500
United (Springfield),	138	127	349,500
Uxbridge and Northbridge,	51	50	38,000
Walworth (Boston),	106	97	130,000
Ware,	38	38	20,000
Westborough,	20	18	24,490
Weymouth,	10	9	13,200
Whitman,	9	8	2,000
Winchendon,	28	27	4,600
Woburn,	60	56	115,200
Worcester,	97	95	199,500

The following show the aggregate results of the operation of the electric light central stations in the State for the year ending June 30, 1891, and for the year ending June 30, 1892:—

	YEAR ENDING JUNE 30.	
	1891.	1892.
RECEIPTS.		
For light and power,	\$2,432,869 15	\$2,947,199 64
From other sources,	7,481 50	23,438 30
	\$2,440,350 65	\$2,970,637 94
EXPENSES.		
For manufacture,	\$1,014,242 88	\$1,156,320 69
distribution,	356,332 38	386,084 45
office expenses and management, .	159,230 90	194,999 25
taxes,	82,743 77	107,291 15
miscellaneous,	122,656 20	170,707 32
	\$1,735,206 13	\$2,015,402 86
Leaving a balance of	\$705,144 52	\$955,235 08
Of this profit, the gas companies made in their electrical departments, . .	143,240 78	189,225 74
Leaving for the electric light companies, To which should be added the income from rents, jobbing, etc., amount- ing to,	\$561,903 74	\$766,009 34
	45,022 10	195,280 73
Making a total of	\$606,925 84	\$961,290 07
Against which the following charges were made:—		
Interest,	\$144,678 87	\$195,094 15
Dividends,	262,968 00	323,581 00
Depreciation,	41,225 21	210,168 79
Sundry items,	7,671 57	32,227 49
	\$456,543 65	\$761,071 43
Leaving a surplus to be carried for- ward of	\$150,382 19	\$200,218 64

Aggregates from the balance sheets of the electric companies only, taken from the returns of 1891 and 1892, show the following facts:—

	1891.	1892.
ASSETS:—		
Construction accounts, including patent rights and franchises,	\$9,031,520 49	\$11,097,808 20
Cash on hand,	262,284 10	419,639 53
Due for light and power,	178,034 22	238,708 79
Other accounts due,	67,475 82	68,026 85
Materials, etc.,	240,933 02	460,153 63
Notes receivable,	84,269 09	69,229 09
Investments,	67,370 94	85,291 10
	\$9,931,887 66	\$12,438,857 19
LIABILITIES:—		
Capital,	\$5,866,300 00	\$6,539,700 00
Bonds,	1,923,125 00	2,518,050 00
Notes payable,	1,243,349 96	1,767,907 27
Unpaid bills,	374,818 77	557,947 76
Unpaid dividends,	438 07	2,462 48
Interest due and unpaid,	11,374 50	29,991 06
Other items,	37,654 81	345,831 67
	\$9,457,061 11	\$11,791,890 24
Reserved and depreciation funds,	80,249 97	132,825 32
	\$9,537,311 08	\$11,924,715 56
Surplus,	394,576 58	514,141 63
	\$9,931,887 66	\$12,438,857 19
Of these companies—		
¹ 39 show an aggregate surplus of	\$426,759 95	\$578,266 71
² 17 show an aggregate deficit of	32,183 37	64,125 08
Leaving total net surplus, as shown above,	\$394,576 58	\$514,141 63
Which, added to reserves carried as liabilities,	80,249 97	132,825 32
	\$474,826 55	\$646,966 95
Would show an actual surplus of		
Equivalent to per cent. on capital of about	9	9 $\frac{8}{10}$

¹ Forty in 1891.² Twelve in 1891.

The following table shows the value of the plant of each company, as assessed by the local authorities:—

NAME OF COMPANY.	Assessed Valuation.	NAME OF COMPANY.	Assessed Valuation.
Abington & Rockland,	\$30,000	Millbury,	\$15,000
Adams,	9,500	Milford,	26,500
Andover,	13,000	Milton,	13,000
Blue Hill (Canton),	18,000	Nantucket,	8,500
Boston,	528,900	Natick,	32,800
Bridgewater,	15,000	Northampton,	37,900
Cambridge,	230,000	North Attleborough,	50,250
Chicopee,	7,500	North Shore (Revere),	72,000
Cohasset,	2,000	Orange,	7,500
Dedham,	45,000	Palmer,	6,600
Edison (Boston),	663,800	Pittsfield,	100,000
Edison (Brockton),	—	Plymouth,	30,150
Edison (Fall River),	58,000	Quincy,	47,000
Fall River,	90,000	Salem,	187,300
Frammingham,	50,000	Somerville,	106,100
Franklin (Turner's Falls),	9,000	South Hadley Falls,	3,500
Gardner,	26,000	Suburban (Boston),	34,600
Gloucester,	40,000	Taunton,	25,000
Great Barrington,	4,500	Union (Franklin),	15,600
Greenfield,	27,000	United (Springfield),	296,400
Haverhill,	45,000	Uxbridge & Northbridge,	15,000
Hudson,	2,500	Walworth (Boston),	3,000
Hyde Park,	75,000	Ware,	20,000
Lee,	10,600	Westborough,	9,300
Leicester,	14,250	Weymouth,	40,050
Leominster,	42,800	Whitman,	12,000
Lowell,	178,820	Winchendon,	6,000
Malden,	100,000	Woburn,	47,040
Marlborough,	14,325	Worcester,	224,800

The following table shows the amounts paid by the companies for taxes, including those paid by the gas companies on account of their electric plants:—

NAME OF COMPANY.	Taxes paid.	NAME OF COMPANY.	Taxes paid.
Adams,	\$126 55	Citizens' (Wakefield),	\$275 00
Amesbury,	390 58	Clinton,	1,018 69
Amherst,	64 63	Cohasset,	156 40
Andover,	175 54	Cottage City,	68 01
Athol,	228 45	Dedham,	733 65
Beverly,	392 50	Easthampton,	59 78
Blue Hill (Canton),	224 00	Edison of Boston,	23,647 83
Boston,	14,863 45	Edison of Brockton,	888 84
Bridgewater,	172 73	Edison of Fall River,	1,761 60
Brookline,	1,517 88	Edison of Lawrence,	993 85
Cambridge,	3,739 87	Fall River,	1,731 50
Charlestown,	1,000 00	Fitchburg,	600 00
Chelsea,	1,260 00	Frammingham,	836 94
Chicopee,	99 14	Franklin (Turner's Falls),	167 11

NAME OF COMPANY.	Taxes paid.	NAME OF COMPANY.	Taxes paid.
Gardner,	\$560 59	North Shore,	\$816 65
Gloucester,	254 55	Orange,	385 00
Great Barrington,	213 43	Palmer,	311 69
Greenfield,	408 58	Pittsfield,	1,140 00
Haverhill,	1,331 63	Plymouth,	1,178 54
Holyoke,	1,282 15	Quincy,	963 48
Hudson,	53 65	Salem,	3,026 13
Hyde Park,	1,329 20	Somerville,	2,301 03
Lee,	261 01	Southbridge,	483 26
Leicester,	233 94	South Hadley Falls,	124 75
Leominster,	746 77	Stoughton,	65 17
Lowell,	3,747 01	Suburban,	446 34
Lynn,	2,581 07	Taunton,	630 38
Malden,	2,231 16	Union (Franklin),	340 88
Marlborough,	347 41	United (Springfield),	4,000 00
Middleborough,	475 75	Uxbridge & Northbridge,	218 28
Millbury,	128 25	Waltham,	1,063 22
Milford,	527 09	Ware,	328 83
Milton,	90 00	Webster,	300 15
Nantucket,	92 83	Westborough,	108 47
Natick,	589 46	Westfield,	265 68
New Bedford,	5,657 60	Weymouth,	732 16
Newburyport,	960 21	Whitman,	333 49
Newton,	772 55	Winchendon,	173 41
North Adams,	258 54	Woburn,	303 64
Northampton,	754 45	Worcester,	3,452 54
North Attleborough,	762 60		

DIVIDENDS.

The dividends declared by the several companies during the year are shown in the following table:—

NAME OF COMPANY.	Rate Per Cent.	Amount of Dividends.
Adams,	—	*—
Amesbury,	—	*—
Andover,	—	*—
Blue Hill (Canton),	—	*—
Boston,	7	\$85,292 00
Bridgewater,	—	*—
Cambridge,	6	12,000 00
Chicopee,	—	*—
Cohasset,	—	*—
Dedham,	6	3,600 00
Edison (Boston),	7	90,025 00
Edison (Brockton),	6	5,700 00
Edison (Fall River),	8	7,258 00
Fall River,	6	7,200 00
Framingham,	—	*—
Franklin (Turner's Falls),	4	400 00

* No dividend declared.

NAME OF COMPANY.	Rate per Cent.	Amount of Dividends.
Gardner,	4	\$1,250 00
Gloucester,	-	*-
Great Barrington,	-	*-
Greenfield,	-	*-
Haverhill,	8	6,800 00
Hudson,	-	*-
Hyde Park,	4	4,000 00
Leicester,	-	*-
Leominster,	-	*-
Lowell,	7	19,470 50
Malden,	8	11,746 00
Marlborough,	-	*-
Milford,	-	*-
Millbury,	1½	225 00
Nantucket,	-	*-
Natick,	-	*-
Northampton,	2½	1,467 50
North Attleborough,	-	*-
North Shore (Revere),	-	*-
Orange,	-	*-
Palmer,	-	*-
Pittsfield,	-	*-
Plymouth,	-	*-
Quincy,	6	4,050 00
Salem,	16	8,925 00
Somerville,	6	9,813 00
South Hadley Falls,	-	*-
Suburban (Boston),	-	*-
Taunton,	7	2,800 00
Union (Franklin),	-	*-
United (Springfield),	6	23,667 00
Uxbridge and Northbridge,	2	692 00
Walworth (Boston),	-	*-
Ware,	6	1,200 00
Westborough,	-	*-
Weymouth,	-	*-
Whitman,	-	*-
Winchendon,	-	*-
Woburn,	-	*-
Worcester,	8	16,000 00
		\$323,581 00

* No dividend declared.

¹ Also special apportionment of profits prior to increase of capital of 15 per cent. or \$21,000.

The following table shows the system used, the maximum dynamo capacity and nominal candle-power of the lamps of each company June 30, 1892:—

NAME OF COMPANY.	System used.	Maximum Dynamo Capacity.	Nominal Candle- power.
Abington and Rockland, .	{ Edison,	141	1,200
	{ Westinghouse,	2,200	16
	{ National,	750	16
	{ Thomson-Houston,	650	16
Adams,	{ Thomson-Houston,	45	1,200
	{ Thomson-Houston,	500	16
Amesbury,	{ Westinghouse,	500	16
	{ Thomson-Houston,	90	1,200
Amherst,	Westinghouse,	750	16
Andover,	{ Thomson-Houston,	50	1,200
	{ Thomson-Houston,	1,900	16
Athol,	{ Thomson-Houston,	50	1,200
	{ Thomson-Houston,	35	2,000
Beverly,	{ Thomson-Houston,	100	1,200
	{ Thomson-Houston,	650	16
	{ Thomson-Houston,	35	1,700
Bridgewater,	{ Westinghouse,	750	16
	{ Westinghouse,	55	1,700
Blue Hill (Canton),	{ Westinghouse,	750	16
	{ Thomson-Houston,	2,420	2,000
Boston,	{ Thomson-Houston,	50	1,200
	{ Thomson-Houston,	8,100	16
	{ Brush,	1,415	2,000
	{ American,	50	2,000
	{ New England Weston,	2,090	16
Brookline, ¹	{ Sun,	900	16
	{ Thomson-Houston,	350	2,000
Cambridge, ²	{ Westinghouse,	3,000	16
	{ Thomson-Houston,	930	1,200
Charlestown,	{ Thomson-Houston,	5,200	16
	{ Brush,	300	2,000
Chelsea,	{ Thomson-Houston,	650	16
	{ Thomson-Houston,	300	1,200
Chicopee,	{ Thomson-Houston,	1,950	16
	{ Thomson-Houston,	50	1,200
Citizens' (Wakefield),	{ Thomson-Houston,	45	1,200
	{ Thomson-Houston,	650	16
Clinton,	{ Schuyler,	90	1,200
	{ Thomson-Houston,	1,950	16
Cohasset,	Thomson-Houston,	1,300	16
Cottage City,	Ball,	60	1,600
Dedham,	{ Thomson-Houston,	60	1,200
	{ Thomson-Houston,	1,300	16

¹ Power generators 60 H. P.² Power generators 50 K. W.

NAME OF COMPANY.	System used.	Maximum Dynamo Capacity.	Nominal Candle- power.
Easthampton, . . .	Waterhouse, . . .	35	1,800
Edison (Boston), . . .	Edison, . . .	51,200	16
	Edison, . . .	45	2,000
	Edison, . . .	836	15
Edison (Brockton), . . .	Edison, . . .	4,700	16
	Thomson-Houston, . . .	110	2,000
	Thomson-Houston, . . .	650	16
Edison (Fall River), . . .	Edison, . . .	7,910	16
	Edison, . . .	300	2,000
Fall River, . . .	Thomson-Houston, . . .	226	1,200
	Thomson-Houston, . . .	650	16
	Thomson-Houston, . . .	295	1,200
Fitchburg, . . .	Thomson-Houston, . . .	1,300	16
	Thomson-Houston, . . .	170	1,200
Framingham, . . .	Thomson-Houston, . . .	2,450	16
Franklin (Turner's Falls), . . .	Thomson-Houston, . . .	30	2,000
	Thomson-Houston, . . .	600	16
Gardner, . . .	Thomson-Houston, . . .	100	1,200
	Thomson-Houston, . . .	1,800	16
	Thomson-Houston, . . .	138	1,200
Gloucester, . . .	Thomson-Houston, . . .	1,300	16
	Schuyler, . . .	60	1,500
Great Barrington, . . .	Edison, . . .	500	16
	Westinghouse, . . .	1,550	16
	Thomson-Houston, . . .	45	1,200
Greenfield, . . .	Thomson-Houston, . . .	800	16
	Westinghouse, . . .	750	16
	Thomson-Houston, . . .	75	2,000
	Thomson-Houston, . . .	95	1,200
Haverhill, . . .	Thomson-Houston, . . .	800	16
	Brush, . . .	50	2,000
	Brush, . . .	1,000	16
	Schuyler, . . .	365	2,000
Holyoke, . . .	Schuyler, . . .	291	1,200
	Edison, . . .	1,000	16
	Edison, . . .	45	1,200
Hudson, . . .	Thomson-Houston, . . .	650	16
	Thomson-Houston, . . .	200	2,000
Hyde Park, . . .	Thomson-Houston, . . .	3,250	16
	Thomson-Houston, . . .	300	2,000
	American, . . .	50	2,000
Lawrence, . . .	Edison, . . .	400	20
	Edison, . . .	5,600	16
Lee, . . .	Thomson-Houston, . . .	1,300	16
Leicester, . . .	Thomson-Houston, . . .	1,500	16
Leominster, ¹ . . .	Thomson-Houston, . . .	100	1,200
	Thomson-Houston, . . .	2,600	16
	Thomson-Houston, . . .	650	2,000
Lowell, ² . . .	Thomson-Houston, . . .	3,600	16
	Edison, . . .	50	2,000

¹ Power generators 50 H. P.² Power generators 160 H. P.

NAME OF COMPANY.	System used.	Maximum Dynamo Capacity.	Nominal Candle- power.
Lynn, ¹	Thomson-Houston,	355	2,000
		140	1,200
Malden,	Thomson-Houston,	4,550	16
		245	1,200
Marlborough,	Schuyler,	3,800	16
		200	1,200
Middleborough,	Edison,	1,000	16
		85	1,200
Millbury,	Thomson-Houston,	650	16
		35	1,700
Milford,	Thomson-Houston,	50	1,200
		650	16
Milton,	Thomson-Houston,	95	1,200
		750	16
Nantucket,	Thomson-Houston,	50	2,000
		650	16
Natick, ²	Thomson-Houston,	75	1,200
		1,150	16
New Bedford, ³	Thomson-Houston,	90	1,200
		2,600	16
Newburyport,	Thomson-Houston,	265	2,000
		118	1,200
North Adams,	American,	110	2,000
		100	1,600
Northampton,	Westinghouse,	5,800	16
		Edison,	7,440	16
North Attleborough,	Thomson-Houston,	190	1,200
		800	16
North Shore (Revere), ⁴	Mather,	150	16
		145	1,200
Orange,	Thomson-Houston,	3,000	16
		180	1,200
Palmer,	Thomson-Houston,	500	16
		140	1,200
Pittsfield, ⁵	Thomson-Houston,	1,950	16
		90	1,200
Plymouth, ⁶	Schuyler,	810	1,200
		1,000	16
Quincy,	Thomson-Houston,	200	1,200
		2,600	16
	Westinghouse,	50	1,200
		-	16
	Thomson-Houston,	50	1,200
		650	16
	Thomson-Houston,	170	1,200
		4,500	16
	Westinghouse,	150	1,200
		1,000	16
	Thomson-Houston,	150	1,200
		1,000	16
	Thomson-Houston,	150	1,200
		1,600	16

¹ Power generators 255 H. P.² Power generators 190 H. P.³ Power generators 220 H. P.⁴ Power generators 250 H. P.⁵ Power generators 280 H. P.⁶ Power generators 230 H. P.

NAME OF COMPANY.	System used.	Maximum Dynamo Capacity.	Nominal Candle- power.
Salem, ¹	Thomson-Houston,	360	2,000
		3,900	16
Somerville,	Thomson-Houston,	300	2,000
		50	1,200
		2,300	16
		50	2,000
Southbridge,	Thomson-Houston,	600	25
		100	1,200
South Hadley Falls,	Thomson-Houston,	650	16
		900	16
Spencer,	Ball,	70	1,200
		70	800
Stoughton,	Ball,	70	800
		200	2,000
Suburban (Boston),	Westinghouse,	3,750	16
		225	1,200
		600	16
Taunton,	Thomson-Houston,	650	16
		10	2,000
		50	1,200
Union (Franklin),	Thomson-Houston,	1,150	16
		45	1,200
United (Springfield),	Westinghouse,	2,150	16
		590	1,200
		2,000	16
Uxbridge & Northbridge,	Westinghouse,	120	2,000
		1,500	16
Waltham,	Thomson-Houston,	195	1,200
		1,950	16
Walworth (Boston), ²	Thomson-Houston,	900	16
		75	1,200
Ware,	Thomson-Houston,	50	1,200
		650	16
Webster,	Thomson-Houston,	80	1,200
		500	20
Westborough,	Thomson-Houston,	50	1,200
		950	16
Westfield,	Schuyler,	98	2,000
		115	1,200
Weymouth,	Thomson-Houston,	1,150	16
		200	1,200
Whitman,	Thomson-Houston,	1,300	16
		50	1,200
Winchendon,	Thomson-Houston,	500	16
		30	1,200
Woburn,	Thomson-Houston,	650	16
		185	2,000
		100	1,200
Worcester,	Thomson-Houston,	2,700	16
		45	1,200
		800	16
Worcester,	Thomson-Houston,	735	2,000
		1,950	16

¹ Power generators 85 H. P.² Power generators 60 H. P.

The following table shows the number of electric lights of various candle-power representing the dynamo capacity June 30, 1890, 1891 and 1892:—

	1890.	1891.	1892.
16 candle-power,	140,870	181,270	214,700
20 " "	} 1,700	8,530 }	900
25 " "			600
15 " "	880	836	836
2,000 " "	8,425	8,401	9,633
1,200 " "	6,085	6,447	8,499
1,600 " "	60	160	160
1,500 " "	60	60	60
1,800 " "	} 40	200 }	35
1,700 " "			125
800 " "	70	70	70

The following table shows the number of boilers, their total rated horse-power, the number of engines and the total rated horse-power of the same, and the number of dynamos of the different companies on June 30 last; also the amount of fuel used during the year ending on that day:—

NAME OF COMPANY.	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamos.	Coal used. Tons.
Abington & Rockland,	2	150	2	375	6	¹ 260
Adams,	2	150	2	225	2	762
Amesbury,	2	250	3	435	5	—
Amherst,	1	100	1	75	1	286
Andover,	2	200	2	180	3	539
Athol,	1	120	1	65	1	137
Beverly,	1	104	1	175	4	² 342
Blue Hill (Canton),	1	130	1	130	3	277
Boston,	27	3,575	43	4,915	106	22,613
Bridgewater,	2	200	1	80	2	356
Brookline,	5	625	3	760	10	³ 522
Cambridge,	8	1,000	6	1,140	19	5,600
Charlestown,	5	625	6	435	11	2,423
Chelsea,	2	250	4	344	8	⁴ 886
Chicopee,	1	100	1	65	1	214
Citizens' (Wakefield),	2	250	1	125	2	⁵ —
Clinton,	2	250	2	325	5	706
Cohasset,	1	150	1	100	2	⁶ 227
Cottage City,	1	60	1	50	2	63

¹ Also 35 tons sparks.

² Also 19 bushels coke.

³ Also 3,846 chaldrons coke.

⁴ Also 263 tons screenings and 75 chaldrons coke.

⁵ 175 chaldrons coke.

⁶ Also 70 tons screenings.

NAME OF COMPANY.	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamos.	Coal used. Tons.
Dedham,	2	220	2	200	4	¹ 436
Easthampton,	1	60	1	45	1	² 71
Edison (Boston),	16	3,600	32	4,320	64	22,276
Edison (Brookton),	6	720	7	775	12	2,373
Edison (Fall River),	5	712	5	635	10	15,244
Edison (Lawrence),	4	438	6	550	11	³ 2,071
Fall River,	5	500	6	650	12	1,624
Fitchburg,	3	300	4	450	7	⁴ 401
Framingham,	2	250	2	250	6	⁵ 481
Franklin (Turner's Falls),	6	-	-	-	2	-
Gardner,	2	160	3	200	5	607
Gloucester,	2	250	3	550	4	⁷ 453
Great Barrington,	2	195	2	170	6	511
Greenfield,	2	225	3	225	4	790
Haverhill,	3	375	3	365	8	1,941
Holyoke,	⁸ 5	825	2	800	20	67
Hudson,	1	80	1	60	2	178
Hyde Park,	2	250	3	375	7	⁹ 713
Lawrence,	2	300	3	300	6	809
Lee,	2	160	2	¹⁰ -	2	340
Leicester,	2	230	2	¹¹ 210	3	244
Leominster,	2	250	3	250	6	¹² 656
Lowell,	7	1,050	3	1,050	17	3,150
Lynn,	7	900	5	1,150	22	¹³ 2,661
Malden,	4	500	6	525	11	2,111
Marlborough,	2	210	3	200	7	¹⁴ 337
Middleborough,	1	100	3	¹⁵ 165	3	-
Millbury,	2	130	2	100	2	327
Milford,	2	170	2	120	4	948
Milton,	1	180	1	150	2	420
Nantucket,	2	205	2	150	4	348
Natick,	2	250	1	300	6	¹⁶ 601
New Bedford,	11	1,200	13	1,655	33	¹⁷ 5,142
Newburyport,	2	200	2	180	8	622
Newton,	4	600	5	435	7	¹⁸ 1,377
North Adams,	1	150	2	210	5	¹⁹ 179
Northampton,	3	340	3	305	6	²⁰ 900
North Attleborough,	4	620	5	²¹ 840	10	2,000
North Shore,	4	455	4	795	8	²² 737

¹ Also 100 tons sparks and 103 tons screenings.

² Also 1,500 bushels coke.

³ Also 54 tons coke breeze.

⁴ Also 30,153 bushels coke.

⁵ Other fuel, 948 tons.

⁶ 2 water wheels 100 H. P.

⁷ Also 175 tons screenings.

⁸ Also 4 water wheels 280 H. P. each.

⁹ Also sparks 117 tons and 10 tons screenings.

¹⁰ Also 1 water wheel 60 H. P.

¹¹ Also 2 water wheels 30 H. P. each.

¹² Also 33 tons other fuel.

¹³ Also 558 tons dust.

¹⁴ Also 345 tons screenings.

¹⁵ Also 2 water wheels 90 H. P. each.

¹⁶ Also 1,171 tons sparks.

¹⁷ Also 27 tons sparks and breeze.

¹⁸ Also 1,710 chaldrons coke.

¹⁹ Also 23,278 bushels coke.

²⁰ Also 125 cords wood.

²¹ Also water wheel 30 H. P.

²² Also 116 tons other fuel.

NAME OF COMPANY.	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamos.	Coal used. Tons.
Orange,	2	120	2	185	5	561
Palmer,	1	125	1	100	2	336
Pittsfield,	4	410	6	790	13	2,395
Plymouth,	2	250	3	625	7	935
Quincy,	3	375	4	550	6	1,883
Salem,	6	750	4	1,360	15	4,451
Somerville,	4	800	4	605	11	¹ 2,033
Southbridge,	2	185	2	185	3	404
South Hadley Falls,	—	—	1	100	2	—
Spencer,	—	—	3	² 45	2	—
Stoughton,	1	60	1	50	1	232
Suburban (Bo-ton),	4	600	2	900	7	2,794
Taunton,	4	525	2	265	8	921
Union (Franklin),	2	200	2	150	2	439
United (Springfield),	7	1,760	4	1,650	20	6,627
Uxbridge & Northfield,	2	200	2	210	4	583
Waltham,	4	531	5	775	6	⁴ 1,783
Walworth (Boston),	6	330	2	200	5	1,840
Ware,	1	125	1	125	2	268
Webster,	2	230	2	140	3	583
Westborough,	2	160	2	150	3	463
Westfield,	2	140	2	140	5	³ 332
Weymouth,	2	300	2	325	6	862
Whitman,	—	—	1	90	2	—
Winchendon,	—	—	1	100	2	95
Woburn,	4	500	6	575	11	—
Worcester,	8	1,200	3	1,400	22	2,592

¹ Also 368 tons sparks.² Steam bought.³ Gas engines, using 1,306,000 feet gas.⁴ Also 42,121 bushels coke.⁵ Also 29 tons coke.

The following table shows, in feet, the total length of wire; the length of underground conduit, the length of the wires in the same; the number of poles set in streets and ways, and the length of streets with overhead wires of each company, on June 30 last: — .

NAME OF COMPANY.	Total Length of Wire. Feet.	Length of Wires in Conduit. Feet.	Length of Under- ground Conduit. Feet.	Number of Poles set in Streets.	Length of Street with over- head Wires. Feet.
Abington & Rockland,	226,000	-	-	930	112,280
Adams,	80,460	-	-	¹ 160	29,700
Amesbury,	196,080	-	-	275	63,360
Amherst,	22,550	-	-	² 75	7,000
Andover,	95,056	-	-	501	33,000
Athol,	30,000	-	-	160	30,000
Beverly,	164,126	-	-	595	71,400
Blue Hill (Canton),	177,100	-	-	³ 592	180,100
Boston,	3,275,210	-	-	⁴ 1,247	-
Bridgewater,	38,120	-	-	⁵ 238	38,530
Brookline,	584,940	-	-	1,230	160,600
Cambridge,	696,000	-	-	1,599	237,600
Charlestown,	340,000	-	-	325	44,880
Chelsea,	356,640	-	-	1,593	179,520
Chicopee,	21,120	-	-	⁶ 250	21,120
Citizens' (Wakefield),	304,240	-	-	⁷ 590	81,840
Clinton,	155,334	-	-	638	90,700
Cohasset,	253,440	-	-	⁸ 914	103,098
Cottage City,	26,400	-	-	⁹ 60	21,120
Dedham,	616,479	-	-	1,271	182,160
Easthampton,	28,000	-	-	228	28,000
Edison (Boston),	-	813,372	194,732	149	17,000
Edison (Brockton),	506,938	21,000	7,000	1,740	193,000
Edison (Fall River),	145,590	62,040	20,680	¹⁰ 68	3,000
Edison (Lawrence),	597,460	72,797	7,200	1,198	214,720
Fall River,	385,440	-	-	¹¹ 1,213	147,840
Fitchburg,	325,700	-	-	625	83,690
Framingham,	422,400	-	-	900	132,000
Franklin (Turner's Falls),	12,000	-	-	¹² 86	9,000
Gardner,	198,348	-	-	¹³ 450	50,000
Gloucester,	120,000	-	-	¹⁴ 150	75,000
Great Barrington,	77,760	300	300	¹⁵ 280	46,120
Greenfield,	67,000	-	-	200	30,000
Haverhill,	224,000	-	-	¹⁶ 500	158,400
Holyoke,	318,950	-	-	1,006	103,500
Hudson,	35,290	-	-	¹⁷ 71	10,793
Hyde Park,	199,370	-	-	680	67,600
Lawrence,	267,450	-	-	¹⁸ 482	79,200
Lee,	101,000	-	-	300	23,760
Leicester,	194,500	-	-	479	60,720

¹ Use 120 poles of other companies.² 78 poles set elsewhere.³ 30 poles set elsewhere.⁴ 72 poles set elsewhere; 912 roof fixtures.⁵ 4 poles set elsewhere; 20 trees used.⁶ Also 175 trees used.⁷ 6 poles set elsewhere.⁸ 10 poles set elsewhere.⁹ 40 poles set elsewhere and wires attached to brackets on buildings.¹⁰ 21 poles set elsewhere.¹¹ 27 poles set elsewhere; also telegraph poles and roof structures.¹² 8 poles set elsewhere.¹³ 18 poles set elsewhere.¹⁴ 30 poles set elsewhere; also trees and brackets used.¹⁵ 20 poles set elsewhere; also trees and brackets on buildings.¹⁶ Also 10 roof structures.¹⁷ Use 17 poles of other companies.¹⁸ 13 poles set elsewhere; use also poles of other companies.

NAME OF COMPANY.	Total Length of Wire. Feet.	Length of Wires in Conduit. Feet.	Length of Under- ground Conduit. Feet.	Number of Poles set in Streets.	Length of Street with over- head Wires ¹ Feet.
Leominster,	281,630	-	-	1 479	-
Lowell,	869,245	-	-	1,000	211,200
Lynn,	1,214,650	-	-	3,100	501,600
Malden,	2,042,400	-	-	5,500	520,000
Marlborough,	165,665	-	-	400	79,200
Middleborough,	82,200	-	-	3 335	72,600
Millbury,	77,760	-	-	154	22,440
Millford,	136,600	-	-	230	42,240
Milton,	575,520	-	-	3 612	507,600
Nantucket,	155,760	-	-	4 297	147,840
Natick,	253,440	-	-	3 600	63 360
New Bedford,	614,764	24,000	8,000	4 1,040	184,376
Newburyport,	124,200	-	-	400	150,000
Newton,	1,124,510	1,500	1,500	7 3,800	366,065
North Adams,	93,000	-	-	3 319	46,500
Northampton,	507,878	-	-	700	132,000
North Attleborough,	396,000	-	-	9 1,100	116,160
North Shore (Revere),	601,465	-	-	10 1,386	201,960
Orange,	66,392	-	-	244	26,000
Palmer,	89,480	-	-	207	38,280
Pittsfield,	387,090	1,000	500	11 928	122,260
Plymouth,	157,950	-	-	407	64,027
Quincy,	559,680	-	-	1,400	274,560
Salem,	469,030	-	-	12 1,394	181,825
Somerville,	1,111,400	-	-	12 2,500	264,000
Southbridge,	112,262	-	-	375	15,840
South Hadley Falls,	44,400	-	-	14 255	44,000
Spencer,	41,676	-	-	16 397	40,000
Stoughton,	63,360	-	-	250	47,520
Suburban (Boston),	82,400	-	-	14 350	39,600
Taunton,	107,731	-	-	325	40,000
Union (Franklin),	115,320	-	-	400	43,300
United (Springfield),	553,154	65,328	9,662	17 600	230,000
Uxbridge & Northbridge,	139,440	-	-	437	53,000
Waltham,	181,920	-	-	15 437	55,570
Walworth (Boston),	5,280	-	-	19 -	-
Ware,	54,960	-	-	20 211	16,700
Webster,	77,920	-	-	340	50,000
Weatborough,	100,870	-	-	249	28,075
Westfield,	84,000	-	-	21 240	40,500
Weymouth,	625,516	-	-	22 1,381	252,578
Whitman,	189,240	-	-	570	130,040
Winchendon,	146,045	-	-	23 336	146,005
Woburn,	894,880	-	-	24 3,154	374,880
Worcester,	644,160	-	-	1,943	157,950

¹ 5 poles set elsewhere and trees used to some extent.

² 6 poles set elsewhere and trees used to some extent.

³ Poles of other companies used also.

⁴ Use also brackets on trees.

⁵ 5 miles wire attached to trees.

⁶ 27 poles set elsewhere; also trees and buildings used.

⁷ 25 poles set elsewhere.

⁸ 11 poles set elsewhere.

⁹ 25 poles set elsewhere.

¹⁰ 14 poles set elsewhere.

¹¹ 30 poles set elsewhere; also buildings used to a limited extent.

¹² 19 poles set elsewhere; also trees, outriggers and roof structures used to a limited extent.

¹³ Also roof structures and trees used.

¹⁴ 10 poles set elsewhere; also trees used.

¹⁵ 4 poles set elsewhere.

¹⁶ 75 poles set elsewhere.

¹⁷ Also 43 roof structures.

¹⁸ 23 poles set elsewhere and 6 roof structures.

¹⁹ Only roof structures used.

²⁰ 15 poles set elsewhere.

²¹ 12 poles set elsewhere; also trees used.

²² 13 poles set elsewhere.

²³ 21 poles set elsewhere.

²⁴ 96 poles set elsewhere.

The following table shows the number of motors furnished off arc, incandescent and power circuits, the number of single and double arc lamps, and the number of plain and copper-coated carbons used during the year: —

NAME OF COMPANY.	Motors off Arc Circuits.	Motors off Incandescent Circuits.	Motors off Power Circuits.	Horse-Power of Motors.	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Plain Carbons Used.	Number of Copper-coated Carbons Used.
Abington and Rockland,	-	-	-	-	25	-	1,625	-
Adams,	-	-	-	-	-	40	11,000	11,000
Amesbury,	-	-	13	22	70	4	-	20,000
Amherst,	-	-	-	-	-	-	-	-
Andover,	-	-	-	-	1	30	15,750	-
Athol,	-	-	-	-	37	10	-	12,000
Beverly,	-	-	-	-	20	84	-	33,000
Blue Hill (Canton),	-	-	-	-	6	44	-	8,000
Boston,	90	5	33	321	858	2,050	-	1,943,599
Bridgewater,	-	-	-	-	33	2	-	8,500
Brookline,	-	-	8	40	-	279	-	224,903
Cambridge,	-	-	35	75	50	435	-	225,000
Charlestown,	1	-	-	1	37	169	-	158,572
Chelsea,	-	1	-	4	100	200	27,000	63,000
Chicopee,	-	-	-	-	50	-	-	15,000
Citizens' (Wakefield),	-	-	-	-	-	29	50	250
Clinton,	2	-	-	4½	49	39	30,945	-
Cohasset,	-	-	-	-	-	-	-	-
Cotage City,	-	-	-	-	54	-	5,600	-
Dedham,	-	-	-	-	-	30	13,366	-
Easthampton,	-	-	-	-	33	-	-	7,000
Edison (Boston),	-	936	-	2,917	350	35	150,000	-
Edison (Brockton),	-	39	-	176	155	-	-	52,823
Edison (Fall River),	-	145	-	140	-	-	-	-
Edison (Lawrence),	-	62	-	104	30	6	44,720	-
Fall River,	-	-	-	-	168	283	61,000	156,000
Fitchburg,	1	-	-	15	59	179	20,000	73,000
Frammingham,	-	-	-	-	4	69	-	25,000
Franklin (Turner's Falls),	-	-	-	-	22	-	-	12,000
Gardner,	-	-	-	-	54	38	1,000	18,910
Gloucester,	-	-	-	-	64	4	20,000	5,000
Great Barrington,	-	-	-	-	38	-	7,500	2,500
Greenfield,	-	5	-	15	51	4	18,000	-
Holyoke,	-	1	5	60	230	190	160,000	-
Haverhill,	-	30	-	27	66	100	-	125,000
Hudson,	-	-	-	-	20	4	2,000	7,000
Hyde Park,	-	-	-	-	12	138	-	-
Lawrence,	-	-	-	-	170	114	-	85,893
Lee,	-	-	-	-	-	-	-	-
Leicester,	-	-	-	-	-	-	-	-
Leominster,	-	-	-	-	27	56	-	-
Lowell,	-	-	78	334½	360	196	-	262,000
Lynn,	-	-	35	278	177	304	-	242,000
Malden,	-	-	-	-	200	35	-	66,500
Marlborough,	-	-	-	-	76	45	36,598	7,000
Middleborough,	-	-	-	-	-	-	-	-
Millbury,	-	-	-	-	37	1	-	-
Millford,	-	9	-	27	80	-	16,000	15,000
Milton,	-	-	-	-	-	-	-	-
Nantucket,	-	-	-	-	42	-	-	10,556
Natick,	-	-	9	48½	9	34	1,200	14,000
New Bedford,	-	34	32	179½	360	146	19,728	110,648
Newburyport,	-	8	-	5½	158	2	-	47,000

¹ Supplies power for electric railway. ² Also supplies power for electric railway.

NAME OF COMPANY.	Motors of Arc Circuits.	Motors of Incandescent Circuits.	Motors of Power Circuits.	Horse Power of Motors.	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Plain Carbons Used.	Number of Copper-coated Carbons Used.
Newton,	-	-	-	-	-	102	-	44,000
North Adams,	-	-	-	-	7	84	15,000	57,000
Northampton,	-	-	-	-	134	-	-	-
North Attleborough,	20	-	-	22½	162	3	18,000	10,000
North Shore (Revere),	-	-	-	-	15	47	-	-
Orange,	-	-	-	-	30	1	13,280	-
Palmer,	-	-	-	-	-	36	-	8,968
Pittsfield,	-	-	20	95	112	43	9,838	41,500
Plymouth,	-	-	5	49	34	8	5,000	5,102
Quincy,	-	-	8	26½	-	98	35,000	-
Salem,	-	-	21	90	115	185	400	280,000
Somerville,	-	-	-	46½	16	246	3,000	103,000
Southbridge,	-	-	-	-	78	6	1,300	6,000
South Hadley Falls,	-	-	-	-	-	-	-	-
Spencer,	-	-	-	-	71	-	23,000	-
Stoughton,	-	-	-	-	67	-	10,000	-
Suburban (Boston),	-	-	16	68	146	12	25,000	-
Taunton,	-	-	-	-	145	80	-	78,000
Union (Franklin),	-	-	-	-	44	-	8,321	3,986
United (Springfield),	-	-	43	144½	190	425	32,962	277,583
Uxbridge and North- bridge,	-	-	-	-	58	-	4,000	-
Waltham,	-	-	15	47	105	30	15,059	40,790
Walworth (Boston),	-	19	-	66	20	45	56,000	-
Ware,	-	-	-	-	39	3	-	15,000
Webster,	-	-	-	-	4	72	5,000	20,000
Westborough,	-	-	-	-	33	-	-	10,000
Westfield,	-	-	-	-	100	10	23,300	9,500
Weymouth,	-	-	-	-	1	32	1,500	8,867
Whitman,	-	-	-	-	47	-	6,365	-
Winchendon,	-	-	-	-	21	12	12,000	-
Woburn,	-	-	-	-	38	85	64,961	-
Worcester,	-	-	-	-	310	394	-	428,750

The following table shows the number of commercial lights of the different kinds, and the number of customers for each kind, on June 30 last: —

NAME OF COMPANY.	Number of Commercial Arc Lights.	Nominal Candle-Power.	Number of Consumers using only Commercial Arc Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-Power.	Number of Consumers using only Commercial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc Circuits.	Nominal Candle-Power.	Number of Consumers using only Commercial Incandescent Lights off Arc Circuits.	Number of Consumers using both Arc and Incandescent Lights.
Arlington & Rockland,	1	1	1	2,900	16	145	—	16	145	1
Adams,	1	1	1	265	16	62	—	16	62	1
Amesbury,	15	1,200	1	12	32	116	—	32	116	10
Amherst,	—	—	—	683	20	—	—	20	—	—
Andover,	—	—	—	230	16	72	—	16	72	—
Athol,	15	1,200	—	1,400	16	103	—	16	103	—
Beverly,	13	2,000	6	1,820	10	37	—	10	37	7
Blue Hill (Canton),	1,229	2,000	—	437	16	46	—	16	46	—
Boston,	—	—	—	14	50	—	190	65	190	—
	—	—	—	105	32	—	180	25	180	—
	—	—	—	53	20	—	65	20	65	—
	—	—	—	7,616	16	235	4,303	16	235	59
	55	1,200	204	5	60	—	—	60	—	—
Bridgewater,	—	—	—	40	32	64	—	32	64	—
Brookline,	18	2,000	17	1,198	16	89	—	16	89	—
Cambridge,	60	1,200	50	2,558	16	200	26	65	200	5
Charlestown,	50	2,000	46	3,700	16	24	28	32	24	4
Chelsea,	84	1,200	16	400	16	85	0	32	85	12
	—	—	—	2,500	16	—	2	65	—	—

NAME OF COMPANY.	Number of Commercial Arc Lights.	Nominal Candle- Power.	Number of Consumers using only Commer- cial Arc Lights.	Number of Commercial Incandescent Lights.	Nominal Candle- Power.	Number of Consumers using only Commer- cial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc Circuits.	Nominal Candle- Power.	Number of Consumers using only Commer- cial Incandescent Lights off Arc Cir- cuits.	Number of Consumers using both Arc and Incandescent Lights.
Hyde Park,	45	2,000	7	3,589	16	209	19	32	1	2
Lawrence,	137	2,000	76	—	—	—	—	—	—	—
Lee,	—	—	—	354 785 19	25 20 16	113	—	—	—	—
Leicester,	—	—	—	862 864 1,230 220	32 16 16 20	45	—	—	—	—
Leominster,	30	1,200	12	59	32	146	1	32	1	7
Lowell,	307	2,000	116	3,000	16	234	20	65	—	48
Lynn,	7	1,200	—	—	—	—	1	32	—	20
Malden,	173	2,000	74	2,935	16	147	8	25	6	7
Marlborough,	27	1,200	8	4,350	16	197	25	66	—	12
Middleborough,	61	1,200	19	1,100	16	82	1	25	1	—
—	—	—	—	850	16	68	—	—	—	—
—	—	—	—	591	16	—	—	—	—	—
—	—	—	—	131	20	60	—	32	2	3
—	—	—	—	20	32	—	—	—	—	—
Milford,	20	1,200	9	700	16	84	6	65	3	4
Milton,	—	—	—	635	16	51	6	—	2	—
Nantucket,	21	1,200	6	1,085	16	53	2	25	—	6
Natick,	9	1,200	—	1,400	16	83	—	—	—	6
—	—	—	—	1,000	—	—	—	—	—	—
—	—	—	—	105	16	724	—	—	—	43
New Bedford,	135	2,000	44	14,554	16	—	—	—	—	—

Newburyport,	1,200	6	298	16	74	37	65	12	7
Newton,	1,200	12	2,600	16	101	-	32	-	9
North Adams,	1,200	8	630	16	134	-	-	-	7
Northampton,	1,200	8	1,800	16	134	-	-	-	90
North Attleborough,	1,200	8	100	16	27	18	65	20	80
North Shore (Revere),	1,200	-	205	10	-	-	-	-	-
Orange,	-	-	1,702	16	-	-	-	-	-
Palmer,	1,200	6	95	20	91	-	-	-	2
Pittsfield,	1,200	7	150	32	77	-	-	-	26
Plymouth,	1,200	-	869	16	332	-	-	-	8
Quincy,	1,200	2	10	32	172	-	32	4	-
Salem,	2,000	9	325	20	264	19	32	10	24
Somerville,	2,000	51	420	16	183	29	65	16	12
Southbridge,	1,200	33	25	10	62	-	-	-	3
South Hadley Falls,	-	-	4,842	16	28	-	-	-	-
Spencer,	1,200	1	1,800	16	25	-	-	-	-
Stoughton,	800	3	690	16	-	-	-	-	-
Suburban (Boston),	2,000	98	400	16	-	-	-	-	15
Taunton,	1,200	29	-	-	330	-	-	-	14
Union (Franklin),	1,200	1	5,000	16	66	-	-	-	1
			900	32	84	-	-	-	
			1,161	16					

NAME OF COMPANY.	Number of Commercial Are Lights.	Nominal Candle- Power.	Number of Consumers using only Commer- cial Are Lights.	Number of Commercial Incandescent Lights.	Nominal Candle- Power.	Number of Consumers using only Commer- cial Incandescent Lights.	Number of Commercial Incandescent Lights of Are Circuits.	Nominal Candle- Power.	Number of Consumers using only Commer- cial Incandescent Lamps of Are Cir- cuits.	Number of Consumers using both Are and Localament Lights.
United (Springfield),	228	1,200	17	6,657	16	292	-	-	1	32
Uxbridge and Northbridge,	-	1,200	-	2,200	16	120	-	-	1	-
Waltham,	67	1,200	9	1,624	16	164	25	65	2	34
Waltham (Boston),	65	1,200	11	968	16	47	3	65	1	11
Ware,	1	1,200	-	44	10	78	4	75	-	1
Webster,	17	1,200	7	780	20	72	1	125	-	1
Westborough,	-	1,200	-	540	20	-	-	-	-	2
Westfield,	1	2,000	3	1,226	16	-	-	-	-	-
Weymouth,	8	1,200	-	384	16	70	6	25	2	1
Whitman,	18	1,200	4	8,350	16	192	-	-	-	1
Winchendon,	10	1,200	4	111	25	58	-	-	-	2
Woburn,	36	2,000	8	848	16	46	-	-	-	2
Worcester,	298	2,000	105	47	32	260	-	-	-	24
				9	64	63	-	-	-	10
				3	16					
				2,034	16					

The following table shows the number of public lamps, their candle-power, the average number of hours burnt per night, the number of nights per month, and the price paid: —

NAME OF COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Number of hours per night.	Number of nights per month.	PRICE PAID.
Abington and Rockland,	{ 265	{ 25	Until 12.30 A.M.,	Moonlight schedule,	{ \$1 25 per month.
Adams,	{ 25	{ 1,200	Dark to midnight,	Every dark night,	{ 5 50 per month.
Amesbury,	{ 40	{ 1,200	Every dark hour until midnight,	{ Moon schedule,	{ \$75 per year.
Amherst,	{ 54	{ 1,200	6 hours,	Every night,	{ \$75.00 per year.
Andover,	{ 6	{ 32	All night,	Every dark night,	{ Furnished free for privilege of occupying streets.
Athol,	{ 31	{ 1,200	Until midnight,	Every dark night,	{ 80 1/2 cents per night.
Beverly,	{ 68	{ 25	Until midnight,	Every dark night,	{ 11 1/2 cents per night.
Blue Hill (Canton),	{ 31	{ 1,200	Sunset to midnight,	Moon schedule,	{ \$75 per year.
Boston,	{ 16	{ 32	6 hours,	25 nights,	{ \$15 per year.
Bridgewater,	{ 80	{ 1,200	6 hours,	26 nights,	{ 30 cents per night.
Brookline,	{ 55	{ 1,700	All night,	Every night,	{ 19 cents per night.
Cambridge,	{ 58	{ 32	All night,	Every night,	{ 5 cents per night.
Charlestown,	{ 1,467	{ 2,000	All night,	Every night,	{ 40 cents per night.
	{ 5	{ 65	All night,	Every night,	{ Average 10 cents each.
	{ 40	{ 32	6 hours,	Average 25 nights,	{ \$70 for 300 nights.
	{ 35	{ 1,700	All night,	Every night,	{ 40 cents per night.
	{ 261	{ 2,000	All night,	Every night,	{ 20 cents per night.
	{ 2	{ 65	All night,	Every night,	{ \$115 per year.
	{ 487	{ 2,000	All night,	Every night,	{ 20 cents per night.
	{ 36	{ 32	All night,	Every night,	{ \$30 per year.
	{ 117	{ 40	All night,	Every night,	{ 40 cents per night.
	{ 157	{ 2,000	All night,	Every night,	

NAME OF COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Number of hours per night.	Number of nights per month.	PRICE PAID.
Chelsea,	{ 170	1,200	All night,	25 nights,	80 cents per night.
Chicopee,	{ 205	25	Until 12:30 A.M.,	"	\$14 for 360 nights.
Citizens' (Wakefield),	{ 50	1,200	Dark to 1 A.M.,	Moon schedule,	\$80 per year.
Clinton,	{ 29	1,200	5 hours,	Every night,	25 cents per night.
Cohasset,	{ 39	1,200 {	Dark to daylight,	Every dark night,	{ 35 cents per night.
	{ 142	25 }	Dark to 1 A.M.,	Moon schedule,	{ 9 cents per night.
Cottage City,	{ 250	30	5 hours,	{ Every night dur- ing the season of 90 days, . . }	{ 20 per year, renewals free.
	{ 18	1,600			47 cents per night.
Dedham,	{ 21	1,200	All night,	{ Every dark hour,	{ Ten year contract, 19 arcs and 314 incandescents for \$5,000 per year. Additional lights, arc \$70, incandescent \$16 each, per year. Arcs burned all night 66 2/3% extra.
	{ 374	25	Dark to 12:30 A.M.,		\$62.50 per year.
Easthampton,	{ 33	1,800	5 hours,	25 nights,	47.7 cents per night.
Edison (Brockton),	{ 84	2,000	All night,	Every night,	4 1/2 cents per night.
	{ 518	15	Dark to 1 A.M.,	Moon schedule,	\$1.50 per month.
Edison (Lawrence),	{ 504	20	Dark to midnight,	Every night,	\$3.04 per month.
Fall River,	{ 145	20	All night,	Every night,	47 cents per night.
Fitchburg,	{ 265	2,000	All night,	Every night,	\$85 per year.
	{ 133	1,200	7 1/2 hours,	Average 25 nights,	25 cents per night.
Framingham,	{ 55	1,200	Average 7 hours,	Average 25 nights,	5.6 cents per night.
	{ 146	25	Average 7 hours,	Every night,	\$85.70 per year.
Franklin (Turner's Falls),	{ 22	2,000	Sunset to 12:30 A.M.,	Average 24 nights,	\$75 per year.
Gardner,	{ 47	1,200	Dark to midnight,	Average 24 nights,	\$15 per year.
	{ 18	25	Dark to midnight,		

Gloucester,	24		Dark to midnight, . . .	Every night, . . .	\$96 per year.
	40		Dark to midnight, . . .	Every night, . . .	\$21 per year.
Great Barrington,	25		6 hours,	25 nights,	25 cents per night.
	20		6 hours,	25 nights,	64 cents per night.
Greenfield,	89		Dark to midnight, . . .	Moon schedule, . . .	\$74.03 per year.
	3		Dark to midnight, . . .	Moon schedule, . . .	\$25 per year.
Haverhill,	95		All night,	27 nights,	45 cents per night.
Holyoke,	189		All night,	Every night,	33½ cents per night.
Hudson,	14		Dark to midnight, . . .	Every night,	25 cents per night.
Hyde Park,	115		Dark to 12.30 A.M., . . .	Every dark hour, . . .	{ Seven-year contract, 105 arcs for \$7,000 per year. Addi- tional lights: \$70, arcs; \$16, incandescents.
	18				
Lawrence,	10		6 hours,	27 nights,	27½ cents per night.
	5		6 hours,	20 nights,	
Lee,	132		6 hours,	Every night,	
Leicester,	54		Until midnight,	26 nights,	\$20 per year.
	126		Dark to midnight, . . .	Every dark night, . . .	\$20 per year.
Leominster,	54		Dark to 12.30 A.M., . . .	Moon schedule,	\$78 per year.
	84		Dark to 12.30 A.M., . . .	Moon schedule,	\$16 per year.
	18		Dark to 12.30 A.M., . . .	Moon schedule,	{ 40 cents per night up to 200, and 37½ cents for additional lights.
Lowell,	249		All night,	Every night,	
Lynn,	113		Until 2 A.M.,	20 nights,	30 cents per night.
	184		All night,	Every night,	46 cents per night.
	1,200		All night,	20 nights,	\$20 per year.
	49		Dark to midnight, . . .	Every night,	\$100 per year.
	321		Average 6 hours,	Moon schedule,	\$18 per year.
	16		Dark to midnight, . . .	Every night,	\$90 per year.
	74		Dark to midnight, . . .	Moon schedule,	\$90 per year.
	720		Average 6 hours,	Moon schedule,	\$18 per year.
Medford,					
Malden,					

NAME OF COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Number of hours per night.	Number of nights per month.	PRICE PAID.
Malden, { Melrose,	30	1,200	Dark to midnight,	Moon schedule,	\$90 per year.
Everett, {	252	1,200	Average 6 hours,	Moon schedule,	\$18 per year.
Marlborough,	97	1,200	Dark to 1 A.M.,	Every night,	\$25 per year.
Middleborough,	96	1,200	Dark to midnight,	Every night,	27 cents per night.
Millbury,	314	1,200	Every dark hour,	Every dark night,	\$20 per year.
Nantucket,	4	25	Until 11 P.M.,	Moonlight schedule,	-
Natick,	58	1,200	Average 6 hours,	Average 25 nights,	5 1/2 cents per night.
New Bedford,	65	16	All night,	20 nights,	\$1,000 per year for all the lights.
Newburyport,	126	1,200	Average 6 hours,	Every dark night,	\$6.25 per month.
Newton,	773	25	Dark to 12.30 A.M.,	About 24 nights,	\$13.50 per year.
North Adams,	134	1,200	All night,	Every night,	\$75 per year.
North Attleborough,	47	1,200	Dark to midnight,	Moon schedule,	\$80 per year.

Orange,	31	Average 5 hours.	Average 26 nights, . .	\$76 per year.
Palmer,	80	Dark to midnight.*	Moon schedule,	\$75 per year.
	100	Dark to midnight, . . .	Moon schedule,	\$17 per year.
	15	All night,	25 nights,	53½ cents per night.
	33	To 12.30 A.M.,	" " " " " " " "	22 cents per night.
Pittsfield,	162	To 12.30 A.M.,	" " " " " " " "	5½ cents per night.
	38	All night,	" " " " " " " "	9 cents per night.
	18	Dark to midnight, . . .	25 nights,	26½ cents per night.
Plymouth,	223	Dark to midnight, . . .	25 nights,	6½ cents per night.
	91	6½ hours,	28 nights,	\$75 per year.
Quincy,	124	6½ hours,	28 nights,	\$30.50 per year.
	180	All night,	Every night,	43 cents per night.
Salem,	280	All night,	Every night,	\$23 each per year.
				{ Three-year contract, \$20,000
	155	Dark to 1 A.M.,	Every night,	per year for 140 arcs and
	348	Dark to 1 A.M.,	22 nights,	275 incandescents. Addi-
Somerville,	294	Dark to 1 A.M.,	20 nights,	tional lights at 80 cents and
	213	Dark to 1 A.M.,	20 nights,	6½ cents per night
				{ \$5.20 per month. Additional
	114	Dark to 1 A.M.,	20 nights,	lights at \$8 and \$1.33 per
	118	Dark to 1 A.M.,	20 nights,	month.
				{ \$208.33 per month for 9 arcs
	51	Dark to midnight, . . .	20 nights,	and 120 incandescents.
	76	Dark to midnight, . . .	20 nights,	{ Additional lights, \$7.39 and
Southbridge,	160	Sunset to midnight, . .	23 nights,	{ \$1.23 per month.
	70	Dark to midnight, . . .	23 nights,	30 cents per night.
South Hadley Falls,		Dark to midnight, . . .	23 nights,	6½ cents per night.
Spencer,		Dark to midnight, . . .	27 nights,	{ \$16 per year to April 1; \$18
			20 nights,	per year since April 1, 1892.
				28, 1½ cents per night.

* Saturday nights to 12.30.

NAME OF COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Number of hours per night.	Number of nights per month.	PRICE PAID.
Stoughton,	67	800	Average 6 hours, . .	Average 25 nights, .	\$50 per year.
Taunton,	79	1,200	Dark to 1 A.M., . . .	26 nights,	34 cents per night.
Union (Franklin),	37	1,200	Dark to midnight, . .	Moon schedule, . . .	\$80 per year; 3 lights free.
	40	25	Dark to midnight, . .	Moon schedule, . . .	\$10.50 per year.
United (Springfield),	4	65	Dark to midnight, . .	Moon schedule, . . .	\$80 each per year.
	399	1,200	All night,	Every night,	22 1/2 cents per night.
Uxbridge and Northbridge,	58	2,000	Average 5 hours, . . .	Moon schedule, . . .	\$70 per year.
	4	25	Average 5 hours, . . .	Moon schedule, . . .	\$20 per year.
Waltham,	71	1,200	Dark to 1 A.M., . . .	Every night,	30 cents per night.
Ware,	41	1,200	Until midnight, . . .	Moon schedule, . . .	20.8 cents per night.
Webster,	59	1,200	Average 6 hours, . . .	Every night,	\$85.50 per year.
Westborough,	29	1,200	Until midnight, . . .	Every dark night, . .	\$80 per year.
	26	32	Until midnight, . . .	Every dark night, . .	\$20 per year.
Westfield,	56	2,000	6 1/2 hours,	Every night,	22 1/2 cents per night.
	6	25	6 1/2 hours,	Every night,	5 1/2 cents per night.
Weymouth,	32	1,200	Until 12.30 A.M., . .	Average 25 nights, .	\$70 per year.
	395	32	Until 12.30 A.M., . .	Average 25 nights, .	\$22 per year.
Whitman,	27	1,200	Until midnight, . . .	Average 20 nights, .	\$45 per year.
	3	32	Until midnight, . . .	Average 20 nights, .	\$12.50 per year.
Winchendon,	22	1,200	Dark to midnight, . .	25 nights,	\$7 1/2 per year.
	40	25	Dark to midnight, . .	25 nights,	\$15 per year.
(Stoneham,	22	2,000	Dark to 12.30 A.M., .	20 nights,	All lights, \$279.35 per month.
	115	25	" " " " " " " " " "	" " " " " " " " " "	" " " " " " " " " "
Woburn, { Winchester,	18	2,000	" " " " " " " " " "	" " " " " " " " " "	All lights, \$300 per month.
	125	25	" " " " " " " " " "	" " " " " " " " " "	" " " " " " " " " "
{ Woburn,	47	1,200	" " " " " " " " " "	22 nights,	All lights, 684.21 per month.
	284	25	" " " " " " " " " "	22 nights,	" " " " " " " " " "
Worcester,	335	2,000	All night,	Every night,	40 cents per night.
	12	65	All night,	Every night,	\$20 per year.

The following table shows the price charged by the several electric light companies for commercial lights on June 30, 1892:—

NAME OF COMPANY.	Price for Commercial Lights.
Abington & Rockland,	One cent per 16 candle lamp hour; 10 per cent. discount for prompt payment, customers pay for wiring and renewals.
Adams,	*For 17 c. p. incandescent lights for business places open every night until 11 p.m., \$13.00 each per year; open 6 nights per week, \$12.00; open 4 nights per week, \$9.00; renewals free; wiring in stores and offices free, in dwellings at cost.
Amesbury,	Arc lights, 3 nights per week, each lamp, \$57.00; 4 nights, \$63.00; 5 nights, \$69.00; 6 nights, \$75.00; 7 nights, \$81.00 per year. Incandescent lights, 16 c. p. lamps, 3 nights per week, \$8.00 per year, and \$1.00 per year additional for each additional night per week; 20 c. p. lamps, 3 nights per week, \$9.00 per year, and \$1.00 per year additional for each additional night per week; 32 c. p. lamps, 3 nights per week, \$16.00 per year, and \$2.00 per year additional for each additional night per week. Wiring at owners' expense. All lamps at consumers' expense.
Amherst,	Incandescent lights, one cent per hour, 16 c. p. lamps by meter; dwelling house wiring at cost; commercial wiring free; renewals at cost.
Andover,	Incandescent lights until 9 p.m., 3 nights per week for 10 months and one night for 2 months, \$8.14 per year; 5 nights per week until 8.30 and one night to 10 p.m., \$10.00 per year. Wiring, stores, free. All other places from \$2.50 to \$5.00 per outlet; renewals or contract lights free; customers pay for metered lights renewals.
Athol,	Arc lights, \$75.00 per year. Run only where street lights are used.
Beverly,	Arc lights, 50 cents per night. Incandescent lights, 16 c. p.; 7 nights per week, \$1.16 $\frac{2}{3}$ per month; 6 nights per week, \$1.00 each per month; 4 nights per week, 87 $\frac{1}{2}$ cents each per month; 3 nights per week, 82 cents. Customers pay for wiring and renewals.
Blue Hill (Canton),	Incandescent lights, one cent per ampere hour by meter; \$10.00 per year per light by contract. Wiring, \$2.00 and \$2.75 per light; lamp renewals, 70 cents each.
Boston,	Arc lights under contracts, 1 lamp for 12 mos., 75 cents; for 6 mos., 80 cents; for 3 mos., 90 cents; 2 lamps for 12 mos., each 70 cents; for 6 mos., each 75 cents; for 3 mos., each 85 cents; 3 or 4 lamps for 12 mos., each 65 cents; for 6 mos., each 70 cents; for 3 mos., each 80 cents; 5 to 7 lamps for 12 mos., each 60 cents; for 6 mos., each 65 cents; for 3 mos., each 75 cents per day; 8 or 9 lamps for 12 mos., each 55 cents; for 6 mos., each 60 cents; for 3 mos., each 70 cents; 10 lamps for 12 mos., each 50 cents; for 6 mos., each 55 cents; for 3 mos., each 65 cents per day. Incandescent lights under contracts, 125 c. p. for 12 mos., each lamp 50 cents per day; 65 c. p. for 12 mos., 30 cents per day; 32 c. p. for 12 mos., 20 cents per day; 16 c. p. 1 cent per hour by meter. Inside incandescent wiring charged to customer at cost; lamps furnished and renewed free, except those broken by customer.
Bridgewater,	Incandescent lights, 1 cent per ampere hour or \$10.00 per year for 16 c. p. lamps; wiring \$2.00 per lamp, open wiring; \$2.75 per lamp for concealed work. Lamp renewals free.

NAME OF COMPANY.	Price for Commercial Lights.
Brookline,	Arc lights, \$65.00 to \$100.00 per year according to hours burnt. Incandescent lights, \$1.00 to \$1.50 per mo., 16 c p. lamps, according to hours burnt, and 1½ cents per hour by meter.
Cambridge,	Arc lights, 6 days per week to 10 p.m., \$100.00 per year per lamp; 7 days per week, \$120.00; 6 days per week to 12 p.m., \$120.00 per year; 7 days per week, \$140.00 Incandescent lights, 20 c p., yearly contract, 1 lamp \$10.00, 5 lamps \$9.50, 10 lamps \$9.00, 15 lamps \$8.50, 20 lamps \$8.00 each; 32 c. p., \$24.00 to \$30.00; 65 c. p., \$40.00 to \$48.00; 16 c. p., \$10.00 per year; 16½ per 1,000 watts by meter. Consumers pay for lamps and renewals.
Charlestown,	Arc lights, 50 cents per night. Incandescent lights, 50 cents per night per group of 8, 16 c. p. lamps running an average of about 6 hours per night. Lamp renewals free.
Chelsea,	Arc lights, 40 cents per lamp per night until 12 p.m., 25 cents until 6.30 p.m. Incandescent lights, 16 c p., \$1.25 per mo. for stores. By meter 1½ cents per hour. Renewals, 65 cents each.
Citizens' (Wakefield),	Incandescent lights, 1 cent per hour, 16 c. p. lamps by meter. \$1.00 per month by contract for 16 c p. lamps; \$1.75 for 32 c. p. lamps. Wiring, \$2.00 per lamp for clear work; over 10 lamps \$2.00 per lamp; do no concealed work. Renewals, 60 cents for 16 c. p. lamps, 75 cents for 32 c. p. Arc lights, 7 nights per week, \$108.00 per year; 6 nights, \$96.00; 5 nights, \$84.00; 4 nights, \$72.00.
Clinton,	Arc lights, 1 light, \$8.33 per mo.; 2 lights, \$7.50 each; 3 lights, \$7.00 each; 4 or more lights, \$6.50 each. Incandescent lights, \$1.00 per light per month, meter rates 1½ cents per hour, with special rates to large consumers. Wiring and renewals free.
Cohasset,	Incandescent lights, contract rates for each customer; customers pay for renewals.
Cottage City,	Arc lights, \$50.00 per season of 90 days.
Dedham,	Arc lights, \$70.00 per year Incandescent lights on contracts based on \$10.00 per lamp per year until 10 p.m.; by meter, 20 cents per 1,000 watt hours.
Edison (Boston),	Incandescent lights, 1 cent per hour, 16 c. p. lamp by meter. Lamp renewals free; inside wiring charged to customer.
Edison (Brockton),	Arc lights, 4 nights per week, each lamp \$9.00 per month.; 7 nights, \$10.00 Incandescent lights, \$0.015 per 16 c. p. lamp hour by meter. Lamp renewals free.
Edison (Fall River),	Incandescent lights, 1 and 1½ cents per 16 c p. lamp hour by meter. Inside wiring at net cost; renewals free.
Edison (Lawrence),	Arc lights, every night till midnight, \$10.00 per mo.; 6 nights per week, \$8.00; 4 nights, \$7.50, 3 nights, \$6.00. Incandescent lights, 1 cent per 16 c. p. lamp hour by meter, less 5 per cent. for prompt payment. Renewals free.
Fall River,	Arc lights, 1 to 4 lights, each, \$8.00 per mo., 5 to 8, each, \$7.00, 9, \$6.00, 10, \$5.00, 11, \$7.00, 12 to 15, each, \$6.25, 16 or more, each, \$6.00 per mo. Incandescent lights, 20 cents per 1,000 watt hours by meter. Renewals free.
Fitchburg,	Arc lights, 3 nights per week, 1 to 4 lights, \$10.00 each light per mo., 5 to 9 lights, \$9.00 per mo., 10 or more, \$8.00; 4 nights per week, 1 light, \$10.50; 2 to 4, \$10.00 each; 5 to 9, \$9.00; 10 or more \$8.00; 5 nights, 1 light, \$11.00; 2 to 4, \$10.00; 5 to 9, \$9.00; 10 or more, \$8.00; 6 nights, 1 light, \$12.00; 2 to 4, \$11.00; 5 to 9, \$10.00; 10 or more, \$9.00; 7 nights, 1 light, \$13.00; 2 to 4, \$12.00; 5 to 9, \$11.00; 10 or more, \$10.00 Incandescent lights, per meter, stores, 25 cents per 1,000 watt hours, residences, 30 cents. All lamps paid for.

NAME OF COMPANY.	Price for Commercial Lights.
Framingham, . . .	Arc lights, \$72.00 per year; if only 2 lights, \$34.00 each; if only 1 light, \$96.00. Incandescent lights, by meter, 1 cent per lamp hour; by contract, \$1.25 each per month if 3 lights or less; if more than 3, \$1.00 each; 12 lights for \$10.00 per month. Larger number by contract. Wiring in stores, \$1.50 per lamp, houses at cost. Renewals free.
Franklin (Turner's Falls), . . .	Incandescent lights, 4 nights in the week to 9 P.M., \$7.00 per year; 6 nights in the week to 11 P.M., \$10.00. Wiring and renewals free.
Gardner, . . .	Arc lights, for yearly contract, 6 nights per week, \$77.78; 5 nights, \$66.67; 4 nights, \$55.55. Incandescent lights, 25 cents per 1,000 watt hours; by contract, \$0.0122 per lamp hour. Shops, mills and factories, 50 cents per 1,000 watt hours, or by contract \$0.0225 per lamp hour. Discount of 10 per cent. on all bills if paid on or before the tenth of the month. Lamp renewals free to meter customers, at cost to others.
Gloucester, . . .	Arc lights, 1 lamp, \$9.00 per mo.; 2 lamps, \$8.50 each; more than 2, \$8.00 per month each. Incandescent lights, 5 nights per week to 7 P.M., and 1 night to midnight, 16 c. p. 75 cents per lamp per mo., 65 c. p. \$3.00 per mo.; 5 nights to 9 P.M., and 1 night to midnight, 16 c. p., \$1.00, 65 c. p., \$3.50; 7 nights to midnight, 16 c. p., \$1.25, 65 c. p., \$4.00 per lamp per mo. Rates by meter, 18 cents per 1,000 watt hours. Wiring at cost; renewals free.
Great Barrington, . . .	Arc lights, 25 cents per night. Incandescent lights, 16 c. p., \$10.00 per lamp per year by contract; by meter, 1 cent per ampere hour. Renewals free.
Greenfield, . . .	Arc lights, averaging 15 hours per week, \$65.00 per lamp per year. Incandescent lights, metered lights at 1 cent per 16 c. p. lamp hour; contract rates, \$6.00 to \$20.00 per lamp per year, based on 1 cent per hour and estimated hours of consumption. Lamp renewals free.
Haverhill, . . .	Arc lights, 50 cents per night. Incandescent lights, \$1.25 per mo. Wiring and renewals free.
Holyoke, . . .	Arc lights, 6 nights per week, \$100.00 each per year; 4 nights, \$75.00; 3 nights, \$70.00. Incandescent lights by meter or contract, 1½ cents per hour for 16 c. p. lamp; discounts 5 per cent. on contract lights in stores and shops, on metered lights; 25 per cent. for dwellings and small bills; 33 per cent for hotels, and for large consumption. Arc wiring free; incandescent renewals at cost.
Hudson, . . .	Arc lights, \$6.25 per mo. Incandescent lights, by contract, 50 cents to \$1.00 per mo.; by meter, 1 cent per hour. Renewals free; customer pays for wiring.
Hyde Park, . . .	Arc lights, \$70.00 per year. Incandescent lights, \$10.00 each, per year until 10 P.M.; 20 cents per 1,000 watt hours by meter.
Lawrence, . . .	Arc lights, 3 nights per week, \$6.00 per lamp per mo.; 6 nights, \$8.00; 7 nights, \$10.00. Wiring free.
Lee, . . .	Incandescent lights, stores, 20 c. p., \$9.00 per year till 10 P.M.; \$11.00 till 12 P.M.; 32 c. p., \$18.00 till 10 P.M.; \$22.00 till 12 P.M.; 65 c. p., \$38.00 till 10 P.M.; \$42.00 till 12 P.M. Ten per cent. advance for seven days of the week. Meter rates, residences, 20 cents per 1,000 watt hours; halls and churches, 30 cents. Wiring \$3.00 per light; renewals free.
Leicester, . . .	Incandescent lights, \$10.00 per lamp per year; 5 per cent. discount for all lamps when number is 5 or more. In houses, for hall light, \$7.50 per year; balance of house graduated to this. Wiring and renewals paid by customer.

NAME OF COMPANY.	Price for Commercial Lights.
Leominster, . . .	Arc lights, \$75.00 per year. Incandescent lights until 10 o'clock, \$10.00 per year; until 12 o'clock, \$12.00; all night, \$18.00; by meter, 20 cents per 1,000 watt hours. Renewals 65 cents each.
Lowell, . . .	Arc lights, \$10.00 per lamp per month, burned every night, 50 cents per lamp per night, burned 3 or 4 nights per week; \$8.44 per lamp per month on yearly contracts, part burned outside stores every night, part inside 3 nights a week. Incandescent lights, \$1.00 per lamp per mo. for contract lights, 16 cents per 1,000 watts by meter. Wiring at cost, renewals free.
Lynn, . . .	Arc lights, 4 nights to 6 30; 1 night to 11; and 1 night to 12 P.M., each week, \$7.50 per lamp per mo.; 5 nights to 11, and 1 night to 12 P.M. each week, \$10.00; if burned Sunday night also, \$11.00 per mo. Incandescent lamps, \$1.00 to \$1.25 per lamp per mo.; by meter, 20 cents per 1,000 watt hours. Renewals free, on contract lights only.
Malden, . . .	Arc lights, \$10.00 per mo. Incandescent lights, \$1.00 per mo. for 16 c. p. lamps; for contract lights, 1½ cents per 16 c. p. lamp hour by meter. Lamps and renewals for contract lights free. For metered lights no free renewals.
Marlborough, . . .	Arc lights, every night, 1 light, \$8.50 per mo.; 2 or more lights, \$7.50 each; 3 nights per week, 1 light, \$7.50 per mo.; 2 or more lights, \$5.00 each. Incandescent lights, 16 c. p., stores closing 3 nights a week at 6 P.M., \$10.00 per year; 6 nights per week burning until 9 P.M., \$12.00; until 11 P.M., \$13.50; until 12 P.M., \$15.00. Wiring and renewals free.
Middleborough, . . .	Incandescent lights, \$10.00 per lamp per year. Wiring and renewals at cost.
Milford, . . .	Arc lights, outside, every night, April to October, \$6.67 per lamp per mo.; October to April, \$10.00. Inside use, April to October, 1 lamp 6 or 7 nights per week, \$8.00 per mo.; 2 lamps 6 or 7 nights per week, \$14.50; 3 lamps 6 or 7 nights per week, \$20.50; 4 lamps 6 or 7 nights per week, \$25.50. For 4 nights per week, 1 lamp \$6.00; 2 lamps, \$10.75; 3 lamps, \$16.00; 4 lamps, \$20.00. For 3 nights per week, 1 lamp, \$5.50; 2 lamps, \$10.00; 3 lamps, \$15.00; 4 lamps, \$18.00. From October to April, 6 or 7 nights per week, 1 lamp, \$12.00; 2 lamps, \$21.50; 3 lamps, \$30.50; 4 lamps, \$38.50. 4 nights per week, 1 lamp, \$9.75; 2 lamps, \$17.00; 3 lamps, \$24.00; 4 lamps, \$31.00. 3 nights per week, 1 lamp, \$9.50; 2 lamps, \$16.00; 3 lamps, \$22.50; 4 lamps, \$28.00. Transient lights, 75 cents per light per night. Incandescent lights by meter, 1½ cents per lamp hour. On contract, 16 c. p. lamps burning every night until 11 P.M., \$1.25, until 9 P.M., \$1.00. If burnt 4 evenings per week, \$1.00 per mo.; 3 evenings, 90 cents if as many as 3 lights are used. For 5 or more lights, wiring and renewals free; other wiring and renewals paid. For 10 or 15 lights, 1 consumer, 10 per cent. discount; more than 15, 15 per cent. discount. Factory lighting, from 4 to 6 P.M., 65 cents per lamp per month.
Millbury, . . .	Incandescent lights, 50 cents per candle per year. Wiring at cost. Renewals free for commercial lamps; domestic lamps 80 cents each. Arc lights \$80.00 per year.
Milton, . . .	Incandescent lights, 1 cent per hour by meter for each 16 c. p. lamp. Contract lights, 16 c. p., \$10.00 per year; 25 c. p., \$18.00. Renewals, 50 cents per lamp.
Nantucket, . . .	Arc lights, \$10.00 each per month. Incandescent, 16 c. p. \$10.00 each per year. Wiring and renewals paid by customers.

NAME OF COMPANY.	Price for Commercial Lights.
Natick,	Arc lights, 1st light, \$8 00, 2d light, \$7 00, 3d light, \$6 00 per month. Incandescent lights, first three, \$1.20 per mo. each; second three, \$1 00; third three, 80 cents; fourth three, 60 cents; additional lamps, 60 cents each. Wiring and renewals, free.
New Bedford,	Arc lights, about 5 cents per hour, and rent of lamp at \$10 00 per year. Incandescent lights, 1 cent per 16 c. p. lamp hour. Discounts, bills \$8.00 per month and under, 5 per cent; \$8.00 to \$16.00, 10 per cent.; \$16.00 to \$20.00, 15 per cent.; over \$20.00, 25 per cent. for prompt payment. Wiring, by contract. Lamps and renewals free.
Newburyport,	Arc lights, 4 to 7 nights per week, 1 light, \$10.00 per mo.; 2 lights, \$9.00 each; 3 or more, \$8 00 each; 1 to 3 nights per week, 1 light, \$7.00 per mo.; 2 lights, \$6.25 each; 3 or more, \$5 67 each. Series incandescent lights, 65 c. p., 4 to 7 nights per week, 1 light, \$5.00 per mo.; 2 lights, \$4 75 each; 3 lights, \$4 50 each; 4 lights, \$4 25 each; 5 or more, \$4.00 each. 1 to 3 nights per week, 1 light, \$3.50 per mo.; 2 lights, \$3 37½ each; 3 lights, \$3 25 each; 4 lights, \$3.12½ each; 5 lights, \$3.00 each; 6 or more, \$2.83½ each. Direct current incandescent, 20 c. p. lamp, 4 to 7 nights per week, \$1 25 each per mo.; 1 to 3 nights per week, \$1.00; 32 c. p. lamp, 4 to 7 nights, \$2 00 each per mo.; 1 to 3 nights per week, \$1.60. 8 per cent. discount from these prices for incandescent lights, and a further discount of 5 per cent. on all bills paid before the 10th of the month. Renewals at consumers' expense.
Newton,	Incandescent lights, by contract, \$1 00 per mo.; by meter, 25 cents per 1,000 watt hours. Discount of 10 per cent. if consumption equals 100,000 feet of gas per year. Renewals at customers' expense; 70 cents for 16 c. p.; \$1.00 for 32 c. p.
North Adams,	Arc lights, single lamp, 40 cents per night; 2 lamps, 36 cents each; 3 at 34 cents each; 4 or more at 32 cents each. Incandescent lights, \$1 00 per mo. for 6 nights per week; 83½ cents per mo. for 4 nights per week. Renewals free.
Northampton,	Arc lights, \$75.00 per year every night till 10 P.M.; \$100 00 till midnight; \$60 00 for one night a week till 10 P.M. Incandescent lamps, 16 c. p. used 2 nights per week until 10 P.M. and 4 nights until 6 P.M., \$8 00 each per year; 6 nights until 9 P.M., \$10.00; until 10 P.M., \$12 00; until 11 P.M., \$14 00; until midnight, \$16.00; 7 nights until 10 P.M., \$13 00; until 11 P.M., \$15; until midnight, \$17.00; all night, \$20 00. 10 c. p. used 2 nights per week until 10 P.M. and 4 nights until 6 P.M., \$7 00 each per year; 6 nights until 9 P.M., \$8 00; until 10 P.M., \$9.00; until 11 P.M., \$10 00; until midnight, \$12 00; 7 nights until 10 P.M., \$10.00; until 11 P.M., \$11.00; until midnight, \$13.00; all night, \$15 00; 20 c. p. used 2 nights per week until 10 P.M. and 4 nights until 6 P.M., \$10.00 each per year; 6 nights until 9 P.M., \$12.00; until 10 P.M., \$15.00; until 11 P.M., \$18.00; until midnight, \$20.00; 7 nights until 10 P.M., \$16.00; until 11 P.M., \$20 00; until midnight, \$21.00; all night, \$25.00; 25 per cent. added to these rates when less than 3 lights are used. By meter, 1 cent a lamp hour. Wiring and lamps on meter at consumers' cost; other lamp renewals free.
North Attleborough,	Arc lights, \$8.00 per lamp per mo., 6 nights per week; \$9.00, every night. Incandescent 20 c. p. lamps, \$1.25; 25 c. p., \$1.50; 32 c. p., \$2 00; 50 c. p., \$3 00; 65 c. p., \$4 00 each per month. Renewals and wiring paid by consumers.
North Shore (Revere),	Arc lights, \$80.00 per year. Summer rates, 55 cents per night per light. Incandescent lights; by contract, \$10.00 per year until 10 P.M.; by meter, 20 cents to yearly and

NAME OF COMPANY.	Price for Commercial Lights.
North Shore (Revere),	30 cents to summer customers per 1,000 watt hours. Renewals, 80 cents each, with rebate of 5 cents for old lamps. Wiring paid by customers.
Orange, . . .	Incandescent lights, 16 c p., 4 nights a week, \$9 00 a year; 6 or 7 nights a week, \$10.00 a year; 20 c. p., 4 nights a week, \$10.00 a year; 6 or 7 nights a week, \$12.00 a year. Wiring at cost. A charge for renewals.
Palmer, . . .	Arc lights, \$80 00 per year. Incandescent lights, \$10.00 per year till 10 P. M. Store, wiring and renewals free; house, wiring at cost and renewals 75 cents each.
Pittsfield, . . .	Arc lights, until 6 P. M. 3 nights per week, and until 9 P. M. 3 nights, 1 lamp, \$84.00 per year, 2 or more lamps, \$72.00 each; same service as above from April 1st to September 1st, 1 lamp, \$25 00, 2 lamps, \$24.00 each; from September 1st to April 1st, 1 lamp, \$63.00, 2 lamps, \$60.00 each. Until 9 P. M. 6 nights a week, 1 lamp \$120 00 per year, 2 lamps \$108.00. Same service from April 1st to September 1st, 1 lamp \$40.00, 2 or more lamps \$36 00; September 1st to April 1st, 1 lamp \$84.00, 2 lamps \$76.00. Incandescent lights, by meter, 250 ampere hours or less, 1 2-10 cents per hour; 250 to 500, 1 1-10 cents; 500 to 1,500, 1 cent; 1,500 to 2,500, 9-10 cents; 2,500 to 3,500, 8-10 cents; 3,500 or more, 7-10 cents.
Plymouth, . . .	Arc lights, 30 cents per lamp per night. Incandescent lights, four nights per week to 10 P. M., 80 cents per lamp per month; other lights to 10 P. M. 90 cents, to midnight \$1.00, all night \$1.50; these rates for 16 c. p. lamps, proportional rates for higher candle powers. Meter rates, 20 cents per 1,000 watt hours for residences, 30 cents per 1,000 watt hours in other cases. Meter rentals \$2.00 to \$4.00 per year. Renewals 60 cents each.
Quincy, . . .	Incandescent lights, \$1.00 per mo., 16 c p. lamp. Renewals for stores furnished by company; houses, by consumers. Arc lights \$87 00 per year, moon schedule.
Salem, . . .	Arc lights, every evening except Sunday, \$12.00 per month; incandescent lights, 16 c. p., one cent per hour by meter. Contract lights, 16 c. p. lamps, \$1.00 per lamp per month; without renewals \$1.25 per month, renewals free. Renewals, 60 cents each.
Somerville, . . .	Arc lights, \$125 00 per year for drug stores, \$80 00 for grocery stores. Incandescent lights, meter rates, 20 cents per 1,000 watt hours; consumers pay for renewals.
Southbridge, . . .	Arc lights, single lamp, \$80 00 per year for drug stores, \$70.00 elsewhere; 2 lamps, 10 per cent. discount; 3, 15 per cent. discount. Incandescent lights, \$10.00 per year for one 16 c. p. lamp, \$50.00 for six. Renewals free.
South Hadley Falls,	Incandescent lights, 6 nights per week till 6 30 P. M., \$6.00 per year; till 6 30 P. M. ordinarily and till 10 P. M. 2 nights per week, \$7.20; till 6.30 P. M. ordinarily and till 10 P. M. 3 nights per week, \$7.80; till 6 30 P. M. ordinarily and till 10 P. M. 4 nights per week, \$8.40; till 9 P. M. 6 nights per week, \$8.40; till 10 P. M. 6 nights per week, \$10 00; till 11 P. M. 6 nights, \$11 00. Prices are for 16 c. p. lamps. Discount of 5 per cent. on bills paid within 5 days. Meter rates 20 cents per 1,000 watt hours. Discount of 5 per cent. if paid within 15 days from date. Wiring and lamp renewals at cost.
Spencer, . . .	Arc lights, 28 54 cents per night.
Stoughton, . . .	Arc lights, \$60.00 per year.
Suburban (Boston),	Arc lights, 1 lamp 1 night per week, 75 cents, 2 or more nights, 45 cents per night, 2 or more lamps over 2 nights a week, 40 cents, 10 or more lamps 6 nights a week, 35 cents per light per night. Incandescent lights, 1 cent per lamp hour. Renewals free.

NAME OF COMPANY.	Price for Commercial Lights.
Taunton,	Arc lights, \$8.00 per month. Incandescent lights, \$1 00 per month.
Union (Franklin),	Arc lights, single lamp, 4 nights per week till 10 P. M., \$60 00 per year; till 12 P. M., \$75 00; every night (except Sunday) till 10 P. M., \$75 00 per year; till 12 P. M., \$90 00. Incandescent, 16 c. p. lights, every night till 10 P. M., \$10.00 per lamp per year; till 12 P. M., \$12 00; till daylight, \$18 00; 20 c. p. till 10 P. M., \$12.00 per year; till 12 P. M., \$15 00; till daylight, \$21 00. Above 20 c. p. special rates. By meter, 20 cents per 1,000 watt hours. Wiring and renewals at cost.
United (Springfield),	Arc lights, 35 cents to 70 cents per lamp per night, based on a rate of eight cents per hour. Incandescent lights. Rates per lamp per year for domestic lighting; 1st lamp, \$9.00; 2d, \$8.00; 3d, \$7 00; 4th, \$6 00; 5th, \$5 00; 6th, \$4 00; 7th, and all others, \$3 00. Rates per lamp per year for business lighting until 6 P. M. ordinarily and 10 P. M. 1 night per week; 10 c. p. lamps, \$5 50 each; 16 c. p., \$7.00; 25 c. p., \$9 25; 50 c. p., \$17 50; 100 c. p., \$33.50; 150 c. p., \$49 00. Until 6 P. M. ordinarily and 10 P. M. 2 nights per week; 10 c. p. lamps, \$6.50 each; 16 c. p., \$8.00; 25 c. p., \$10.75; 50 c. p., \$20 00; 100 c. p., \$38.50; 150 c. p., \$56 00. Until 6 P. M. ordinarily and 10 P. M. 3 nights per week; 10 c. p. lamps, \$7.50 each; 16 c. p., \$9 00; 25 c. p., \$12.00; 50 c. p., \$22 50; 100 c. p., \$43 25; 150 c. p., \$60 00. Until 8 P. M. ordinarily and 12 P. M. 1 night per week; 10 c. p. lamps, \$8 00 each; 16 c. p., \$10.00; 25 c. p., \$13.25; 50 c. p., \$25 00; 100 c. p., \$48 00; 150 c. p., \$70 00. Until 10 P. M. every night; 10 c. p. lamps, \$9.00 each; 16 c. p., \$11.00; 25 c. p., \$14 75; 50 c. p., \$27 50; 100 c. p., \$52 75; 150 c. p., \$77 00. Until 12 P. M. every night; 10 c. p. lamps, \$10 00 each; 16 c. p., \$12.00; 25 c. p., \$16 00; 50 c. p., \$30.00; 100 c. p., \$57.50; 150 c. p., \$84.00. All night and every night; 10 c. p. lamps, \$13.00 each; 16 c. p., \$16 00; 25 c. p., \$21.25; 50 c. p., \$40.00; 100 c. p., \$76.75; 150 c. p., \$112.00. Renewals free.
Uxbridge and North-bridge,	Incandescent lights, 16 c. p. lamps, 1 cent per hour by meter; by contract \$10.00 per year. Wiring, \$2.00 per light open, \$3.00 concealed; renewals free.
Waltham,	Arc lights, 6 or 7 nights per week till 12 P. M., 1 light \$12.50 per mo; 2 lights, \$11 87½; 3 lights, \$11.25; 4 lights, \$10.62½; 5 lights, \$10 00; 4 or 5 nights per week, 1 light, \$10.00; 2 lights, \$9.50; 3 lights, \$9 00; 4 lights, \$8.50; 5 lights, \$8.00 each. Discount 20 per cent. from above prices if paid on or before the 15th of the month. Incandescent lights, 16 c. p., 6 or 7 nights per week, \$1.35 per light per mo.; 5 nights per week, \$1.30 each; 4 nights per week, \$1 25 each. Discount 35 cents per light if paid on or before the 15th of the month. 32 c. p., 6 or 7 nights per week, 1 light, \$2.75; 2 lights, \$2 62; 3 lights, \$2 48; 4 lights, \$2.34; 5 lights, \$2 20; 4 or 5 nights per week, 1 light, \$2.50; 2 lights, \$2.38; 3 lights, \$2 25; 4 lights, \$2.12; 5 lights, \$2.00 each; 65 c. p., 6 or 7 nights per week, 1 light, \$5.00; 2 lights, \$4.75; 3 lights, \$4.50; 4 lights, \$4 25; 5 lights, \$4.00; 4 or 5 nights per week, 1 light, \$4 50; 2 lights, \$4.28; 3 lights, \$4 05; 4 lights, \$3 83; 5 lights, \$3.60 each. Discount 10 per cent. from these prices if paid on or before the 15th of the month. Rates by meter 1 cent per 16 c. p. lamp hour. Lamp renewals at expense of consumer.
Walworth (Boston),	Arc lights, 50 cents per day. Incandescent lights, 16½ cents per 1,000 watt hours; special rates to large consumers. Lamp renewals free.

NAME OF COMPANY.	Price for Commercial Lights.
Ware,	Arc lights, \$6.00 per mo. Incandescent lights, 6 nights per week until 10 P.M., \$1.00 per mo.; until 9 P.M., 83 cents per mo.; 3 nights per week until 10 P.M., 67 cents per mo.; by meter, 20 cents per 1,000 watt hours. Wiring at cost; renewals at one-half cost.
Webster,	Arc lights, single light, \$80.00 per year; 2 lamps, \$72 00; 3 lamps, \$68.00; 5 or more, \$60 00 each per year. Incandescent lights, 1 light until 12 P.M., \$10.00 per year; 5 lights, 5 per cent. off; 10 lights or more, 10 per cent. off. Wiring, stores, free; houses at cost; renewals free.
Westborough,	Arc lights, \$80 00 per year. Incandescent lights; by contract, \$7.50 per year for 16 c. p. lamp; \$9.00 for 20 c. p. lamp; by meter, 20 cents per 1,000 watt hours. Wiring at cost; renewals 75 cents each.
Westfield,	Arc lights, \$100 00 per year payable monthly. A discount of 10 per cent. is made for each week-day night on which the lamp is not burned after 6 P.M. Incandescent lights, for 1 16 c. p. lamp every night until 11 P.M., \$1.25 per mo.; every night except Sunday until 11 P.M., \$1.15; 5 nights until 9 P.M., 1 night until 11 P.M., \$1 00; 4 nights until 8 P.M., 2 nights until 11 P.M., 85 cents; 3 nights until 6 P.M., 2 nights until 9 P.M., 1 night until 11 P.M., 70 cents per mo; 10 c. p. lamps, 25 per cent less than above rates; 20 c p lamps, 20 per cent more than above rates. Exposed wiring free; lamps and renewals at consumers' expense.
Weymouth,	Incandescent lights, 16 c p. lamps, 7 nights per week, \$10 00 per year; 6 nights, \$9 50; 5 nights, \$9.00; 4 nights, \$8 50. Wiring, \$3.00 per light for concealed work, \$2.00 for cleat work; renewals, 16 c. p. lamps, 65 cents each, with rebate of 5 cents for lamp bases.
Whitman,	Arc lights, 4 nights per week until 10 P.M., \$60 00 per year; until midnight, \$75 00; 6 nights per week until 10 P.M., \$75.00; until midnight, \$90.00. Incandescent lights, 16 c. p. until 10 P.M., 90 cents per lamp per month; until midnight, \$12.00; until daylight, \$18.00 per year; 20 c. p. lamps until 10 P.M., \$12 00; until midnight, \$15.00; until daylight, \$21 00. Renewals at customers' expense.
Winchendon,	Arc lights, 4 nights per week until 10 P.M., \$60 00 per year; until midnight, \$75 00; 6 nights per week until 10 P.M., \$75 00; until midnight, \$90.00. Incandescent lights, 16 c. p. until 10 P.M., \$10.00 per lamp per year; until midnight, \$12 00; until daylight, \$18.00. 20 c. p. lamps until 10 P.M., \$12.00; until midnight, \$15 00; until daylight, \$21.00; above 20 c. p., special rates. By meter for residences, 20 cents per 1,000 watt hours, in other cases 30 cents per 1,000 watt hours. Meter rental, 25 light meter, \$2 00 per year; 50 light, \$2.50; 100 light, \$4.00. Wiring at cost. Lamp renewals, 65 cents each.
Woburn,	Arc lights, 7 nights per week, \$9.00 per mo.; 6 nights, \$8.00; 5 nights, \$7.00; 4 nights or less, \$6.00. Incandescent lights, 6 or 7 nights per week, \$12 00 per year; 5 nights, \$11.00; 4 nights or less, \$10.00. Renewals free; wiring at from \$1.50 to \$3.25 per outlet.
Worcester,	Arc lights, 1 light for 4 mos. daily, 70 cents per light; for 8 mos. daily, and Saturdays for 12 mos., 60 cents per light; 2 lights for 4 mos. daily, 65 cents; for 8 mos. daily, and Saturdays for 12 mos., 65 cents each per night; 3 lights for 4 mos. daily, 60 cents each per night; for 8 mos. daily, and Saturdays for 12 mos., 50 cents each per night. One or more lights every night in the year, 50 cents each. Incandescent lights, 6 nights per week, until 9 P.M., \$1.00 per lamp per mo.; until 10 30 P.M., \$1 25 per mo.; until 11.30 P.M., \$1 50 per mo.; 7 nights per week, until 10 30 P.M., \$1 50 per mo.; until 12 P.M., \$1.75 per mo.; all night, \$2.00 per mo. Renewals free to stores; others at cost.

CASES PENDING BEFORE THE BOARD, DEC. 31, 1892.

Appeal of the Braintree Electric Light Company from the decision of the selectmen of Braintree, granting permission to A. S. Morrison and others to run wires over certain streets in Braintree.

Appeals of the Randolph and Holbrook Electric Company, and of Edward H. Galligan and others, from the decision of the selectmen of Randolph, granting permission to the Randolph and Holbrook Light and Power Company to erect poles and wires in the streets of Randolph.

Appeal of the Bristol County Electric Company from the decision of the aldermen of Taunton, refusing to grant permission to said company to erect poles and wires in the streets of Taunton.

Appeals of the Boston Electric Light Company and the Edison Electric Illuminating Company from the decision of the aldermen of Boston, granting permission to certain parties to run wires over Summer Street.

Petition of the Natick Gas Light Company for authority to supply electric light.

Appeal of the Lawrence Gas Company from the decision of the selectmen of North Andover, granting permission to the Merrimac Valley Horse Railroad Company to erect poles and maintain electric lights in the streets.

Appeal of the Framingham Gas, Fuel and Power Company from the decision of the selectmen of Framingham, granting permission to the Framingham and Ashland Gas Light Company to lay pipes in the streets.

Appeal of the Worcester Electric Light Company from the decision of the mayor and aldermen of Worcester, granting permission to the Quinsigamond Electric Power and Light Company to erect poles and run wires in the streets of Worcester.

Petition of consumers of the Springfield Gas Light Company for reduction in the price of gas.

Petition of consumers of the East Boston Gas Company for reduction in price of gas.

Petition of consumers of the South Boston Gas Light Company for reduction in price of gas.

Petition of consumers of the Dorchester Gas Light Company for reduction in price of gas.

Petition of consumers of the Roxbury Gas Light Company for reduction in price of gas.

Petition of consumers of the Jamaica Plain Gas Light Company for improvement in quality and reduction in price of gas.

Petition of consumers of the Brookline Gas Light Company for reduction in price of gas.

Appeals of the Edison Electric Illuminating Company, and Boston Electric Light Company, from decision of aldermen of the city of Boston, granting to D. Webster King permission to run electric wires over certain streets in Boston.

Appeal of the Westborough Gas and Electric Company from the decision of the selectmen of Westborough, granting to Henry S. Jackson and others permission to lay gas mains and pipes in the streets of Westborough.

Appeals of the Boston Electric Light Company, and Edison Electric Illuminating Company, from the decision of the aldermen of Boston, granting to the Suburban Light and Power Company permission to maintain electric wires in the streets of Boston.

Petition of consumers of Citizens' Gas Light Company of Reading, South Reading and Stoneham for improvement in quality and reduction in price of gas supplied in Reading.

JAMES W. McDONALD.

FORREST E. BARKER.

CHARLES A. TOWNE.

BOSTON, JAN. 4, 1893.

APPENDICES.



APPENDIX A.

BALANCE SHEETS, MANUFACTURING AND PROFIT AND LOSS ACCOUNTS, TO JUNE 30, 1892.

[From the returns made as corrected by the Board.]

ABINGTON AND ROCKLAND ELECTRIC LIGHT. (See ELECTRIC LIGHT AND POWER COMPANY OF ABINGTON AND ROCKLAND.)

ADAMS ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$3,585 48
Steam plant,	11,767 96
Electric plant,	6,819 96
Lines, meters, lamps and globes,	9,415 37
Incandescent installation,	1,037 46
Due for electric light and power,	1,483 43
Fuel on hand,	192 50
Carbons on hand,	18 50
Oil and waste on hand,	32 80
Incandescent lamps on hand,	17 30
Globes on hand,	11 50
Other materials on hand,	382 15
Cash on hand,	114 93

Total assets, as per books of the company,	\$34,869 34
Profit and loss balance,	97

\$34,870 31

LIABILITIES.

Capital stock,	\$8,500 00
Notes payable,	9,450 00
Unpaid bills,	16,920 31

Total liabilities, as per books of the company,	\$34,870 31
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MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$7,567 00	
Income from sale of light and power,		\$9,952 65
Balance to profit and loss,	2,385 65	
	\$9,952 65	\$9,952 65

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,	\$2,105 23	
Balance of electric manufacturing account,		\$2,385 65
Other items of income,		32 62
Interest paid,	314 01	
Balance June 30, 1892,		97
	\$2,419 24	\$2,419 24

ADAMS GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$20,049 35
Machinery and manufacturing appliances,	6,002 05
Meters,	1,350 74
Due for gas,	531 21
Coke on hand,	300 00
Tar on hand,	269 50
Enrichers on hand,	412 50
Gas lamps,	478 82
Sundry accounts due the company,	6,138 19
Office furniture,	392 53
Cash on hand,	660 08
Total assets, as per books of the company,	\$36,584 97

LIABILITIES.

Capital stock,	\$17,300 00
Unpaid bills,	4 39
Total liabilities, as per books of the company,	\$17,304 39
Profit and loss balance,	19,280 58
	\$36,584 97

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$7,592 51	
Income from sale of gas,		\$10,932 54
residuals,		1,290 66
Balance to profit and loss,	4,630 69	
	\$12,223 20	\$12,223 20

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$20,388 24
Balance of gas manufacturing account,		4,630 69
Rents,		72 00
Dividends declared,	\$3,460 00	
Rebates to stockholders,	2,350 35	
Balance June 30, 1892,	19,280 58	
	\$25,090 93	\$25,090 93

AMESBURY ELECTRIC LIGHT.

(See ELECTRIC LIGHT AND PATENT FLOORING COMPANY.)

AMESBURY AND SALISBURY GAS COMPANY.

ASSETS.

Real estate,	\$4,875 98
Machinery and manufacturing appliances,	40,255 50
Street mains,	16,530 31
Meters,	1,663 31
Due for gas,	882 90
Gas coal on hand,	1,089 50
Enrichers on hand,	80 00
Purifying materials on hand,	25 00
Gas fixtures on hand,	36 18
Office furniture,	80 00
Cash on hand,	2,398 01
Total assets, as per books of the company,	\$67,916 19

LIABILITIES.

Capital stock,	\$60,000 00
Total liabilities, as per books of the company,	\$60,000 00
Profit and loss balance,	7,916 19
	<u>\$67,916 19</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$5,255 85	
Income from sale of gas,		\$9,018 26
other sources,		1 00
Balance to profit and loss,	3,763 41	
	<u>\$9,019 26</u>	<u>\$9,019 26</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$6,844 98
Balance of gas manufacturing account,		3,763 41
Dividends declared,	\$2,400 00	
Other items,	292 20	
Balance June 30, 1892,	7,916 19	
	<u>\$10,608 39</u>	<u>\$10,608 39</u>

AMHERST GAS COMPANY.

ASSETS.

Real estate (gas),	\$635 85
Machinery and manufacturing appliances (gas),	7,978 18
Street mains (gas),	6,615 77
Meters (gas),	1,448 49
Due for gas,	1,043 07
Coke on hand,	20 25
Gas oil,	123 28

Other gas materials on hand,	\$31 50
Gas fixtures on hand,	91 45
Real estate (electric),	1,298 77
Steam plant (electric),	} 31,966 38
Electric plant,	
Lines, meters, lamps and globes (electric),	
Patent rights,	
Due for electric light and power, . . . . .		899 13
Fuel on hand (electric light),	113 03
Oil and waste on hand,	42 38
Incandescent lamps on hand,	175 05
Other electric materials on hand,	1,072 79
Sundry accounts due the company,	231 84
Office furniture,	55 15
Cash on hand,	459 20
Insurance,	72 08
Total assets, as per books of the company,	\$54,373 62

LIABILITIES.

Capital stock,	\$25,000 00
Bonds issued,	18,500 00
Unpaid bills,	572 34
Total liabilities, as per books of the company,	44,072 34
Profit and loss balance,	10,301 28
	\$54,373 62

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$2,453 39	
{ electric,	3,656 77	
Income from sale of gas,		\$4,299 04
sale of electric light and power,		4,028 85
other sources, electric,		86 47
Balance to profit and loss, { gas,	1,845 65	
{ electric,	458 55	
	\$8,414 36	\$8,414 36

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$8,212 58
Balance of gas manufacturing account,		1,845 66
Balance of electric manufacturing account,		458 55
Revaluation of real estate,		635 85
Other items of income,		128 76
Interest paid,	\$924 81	
Depreciation,	55 30	
Balance June 30, 1892,	10,301 28	
	\$11,281 39]	\$11,281 39

ANDOVER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$12,380 80
Steam plant,	10,387 86
Electric plant,	18,451 98
Lines, meters, lamps and globes,	14,868 04
Due for electric light and power,	814 97
Fuel on hand,	25 00
Carbons on hand,	40 00
Oil and waste on hand,	45 50
Incandescent lamps on hand,	75 00
Globes on hand,	4 00
Other materials on hand,	125 00
Electric fixtures on hand,	53 55
Horses, wagons, etc.,	478 50
Sundry accounts due the company,	477 53
Office furniture,	95 00
Cash on hand,	371 12
Total assets, as per books of the company,	\$58,693 85

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	21,000 00
Notes payable,	4,500 00
Unpaid bills,	1,125 11
Total liabilities, as per books of the company,	\$56,625 11
Profit and loss balance,	2,068 74
	\$58,693 85

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$9,023 56	
Income from sale of light and power,		\$9,132 75
Balance to profit and loss,	109 19	
	\$9,132 75	\$9,132 75

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$2,017 68
Balance of jobbing account,		1,090 59
Balance of electric manufacturing account,		109 19
Interest received,		111 65
Rents,		58 33
Other items of income,		50 00
Interest paid,	\$840 28	
Construction charged off,	528 42	
Balance June 30, 1892,	2,068 74	
	\$3,437 44	\$3,437 44

ARLINGTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$1,000 00
Machinery and manufacturing appliances,	35,000 00
Street mains,	34,000 00
Due for gas,	3,274 47
Gas coal on hand,	876 95
Cash on hand,	4,775 53
Total assets, as per books of the company,	\$78,926 95

LIABILITIES.

Capital stock,	\$70,000 00
Unpaid dividends,	744 00
Total liabilities, as per books of the company,	\$70,744 00
Profit and loss balance,	8,182 95
	\$78,926 95

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$11,692 42	
Income from sale of gas,		\$16,405 47
residuals,		880 50
other sources,		4 00
Balance to profit and loss,	5,597 55	
	\$17,289 97	\$17,289 97

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$6,891 10
Balance of gas manufacturing account,		5,597 55
Dividends declared,	\$4,200 00	
Construction charged off,	105 70	
Balance June 30, 1892,	8,182 95	
	\$12,488 65	\$12,488 65

ATHOL GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	}		\$46,016 07
Machinery and manufacturing appliances,			
Street mains (gas),			
Meters (gas),			
Due for gas,			420 55
Gas coal on hand,			180 00
Enrichers on hand,			120 00
Other gas materials on hand,			75 00
Real estate (electric),	}		13,630 07
Steam plant (electric),			
Electric plant,			
Lines, meters, lamps and globes (electric),			
Patent rights,			

Due for electric light and power,	\$299 58
Fuel on hand (electric light),	45 00
Carbons on hand,	35 00
Oil and waste on hand,	5 00
Other electric materials on hand,	150 00
Cash on hand,	182 49
Total assets, as per books of the company,	\$61,158 76

LIABILITIES.

Capital stock,	\$25,000 00
Bonds issued,	25,000 00
Notes payable,	4,115 00
Unpaid bills,	4,818 58
Total liabilities, as per books of the company,	\$58,933 58
Profit and loss balance,	2,225 18
	<u>\$61,158 76</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$5,254 77	
{ electric,	3,032 44	
Income from sale of gas,		\$7,227 17
sale of electric light and power,		3,414 88
Balance to profit and loss, { gas,	1,972 40	
{ electric,	382 44	
	<u>\$10,642 05</u>	<u>\$10,642 05</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of gas manufacturing account,		\$1,972 40
Balance of electric manufacturing account,		382 44
Revaluation of supplies,		610 00
Interest paid,	\$739 66	
Balance June 30, 1892,	2,225 18	
	<u>\$2,964 84</u>	<u>\$2,964 84</u>

ATTLEBOROUGH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$12,136 06
Machinery and manufacturing appliances,	25,063 32
Street mains,	10,576 89
Meters,	2,055 59
Due for gas,	2,271 62
Gas coal on hand,	2,757 15
Coke on hand,	24 00
Tar on hand,	593 75
Purifying materials on hand,	10 00
Other materials on hand,	222 18
Stoves and lamps on hand,	295 61
Sundry accounts due the company,	251 01
Office furniture,	131 20
Cash on hand,	1,526 83
Total assets, as per books of the company,	\$57,915 20

LIABILITIES.			
Capital stock,			\$46,400 00
Total liabilities, as per books of the company,			\$46,400 00
Profit and loss balance,			11,515 20
			<u>\$57,915 20</u>
MANUFACTURING ACCOUNT.			
		Dr.	Cr.
Operating expenses,		\$9,999 61	
Income from sale of gas,			\$15,225 40
residuals,			2,044 78
other sources,			3 60
Balance to profit and loss,		7,274 17	
		<u>\$17,273 78</u>	<u>\$17,273 78</u>
PROFIT AND LOSS ACCOUNT.			
		Dr.	Cr.
Balance June 30, 1891,			\$9,905 33
Balance of gas manufacturing account,			7,274 17
Interest received,			27 18
Dividends declared,		\$4,640 00	
Construction charged off,		1,000 00	
Depreciation,		51 48	
Balance June 30, 1892,		11,515 20	
		<u>\$17,206 68</u>	<u>\$17,206 68</u>

BAY STATE GAS COMPANY.

ASSETS.			
Real estate,	}		
Machinery and manufacturing appliances,			\$4,950,000 00
Street mains,			
Meters,			1,761 10
Due for gas,			11,825 22
Gas coal on hand,			22,358 76
Coke on hand,			62 60
Tar on hand,			364 65
Enrichers on hand,			12,791 09
Purifying materials on hand,			2,481 67
Other materials on hand,			6,840 36
Gas on hand,			1,587 00
Works improvement,			73,391 83
Horses, wagons, etc.,			790 50
Sundry accounts due the company,			64 76
Cash on hand			6,686 70
Notes receivable,			9,000 00
Investments,			25,000 00
Total assets, as per books of the company,			<u>\$5,125,006 44</u>
LIABILITIES.			
Capital stock,			\$500,000 00
Notes payable,			4,507,000 00
Unpaid bills,			78,190 68
Amount due from the company, not included above,			33,999 47
Total liabilities, as per books of the company,			<u>\$5,119,190 15</u>
Profit and loss balance,			5,816 29
			<u>\$5,125,006 44</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$318,837 90	
Income from sale of gas,		\$770,290 83
residuals,		469 63
Balance to profit and loss,	451,922 56	
	<u>\$770,760 46</u>	<u>\$770,760 46</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$29,033 48
Balance of gas manufacturing account,		451,922 56
Interest received,		1,860 25
Dividends declared,	\$45,000 00	
Interest paid,	432,000 00	
Balance June 30, 1892,	5,816 29	
	<u>\$482,816 29</u>	<u>\$482,816 29</u>

BEVERLY GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$23,000 00
Machinery and manufacturing appliances (gas),	8,207 84
Street mains (gas),	15,073 45
Meters (gas),	3,839 41
Due for gas,	3,553 84
Gas coal on hand,	50 00
Coke on hand,	64
Tar on hand,	440 00
Enrichers on hand,	18 00
Other gas materials on hand,	350 31
Stoves on hand,	24 13
Gas fixtures and Lungren lamps,	514 62
Real estate (electric),	16,994 47
Steam plant (electric),	} 52,755 21
Electric plant,	
Lines, meters, lamps and globes (electric), }	} 1,192 18
Due for electric light and power,	
Carbons on hand,	40 00
Oil and waste on hand,	14 50
Incandescent lamps on hand,	11 20
Globes on hand,	6 00
Sundry accounts due the company,	315 94
Office furniture,	520 13
Cash on hand,	3,245 81
Investments,	1,000 00
Total assets, as per books of the company,	<u>\$131,267 68</u>

LIABILITIES.

Capital stock,	\$92,000 00
Bonds issued,	11,800 00
Notes payable,	4,600 00
Unpaid bills,	1,026 72
Total liabilities, as per books of the company,	<u>\$109,326 72</u>
Profit and loss balance,	21,940 96
	<u>\$131,267 68</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$8,542 53	
{ electric,	6,359 64	
Income from sale of gas,		\$15,005 06
residuals,		1,492 97
sale of electric light and power,		10,551 75
other sources (gas),		78 31
other sources (electric),		59 49
Balance to profit and loss, { gas,	8,033 81	
{ electric,	4,251 60	
	<hr/>	<hr/>
	\$27,167 58	\$27,167 58

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$15,793 26
Balance of gas manufacturing account,		8,033 81
Balance of electric manufacturing account,		4,251 60
Interest received,		220 38
Rents,		99 00
Dividends declared,	\$5,040 00	
Interest paid,	1,400 90	
Other items,	16 19	
Balance June 30, 1892,	21,940 96	
	<hr/>	<hr/>
	\$28,398 05	\$28,398 05

BLUE HILL ELECTRIC COMPANY.

ASSETS.

Real estate,	\$3,742 40
Steam plant,	5,451 33
Electric plant,	10,077 52
Lines, meters, lamps and globes,	17,606 50
Due for electric light and power,	225 62
Fuel on hand,	24 50
Carbons on hand,	22 50
Oil and waste on hand,	33 75
Incandescent lamps on hand,	66 00
Globes on hand,	6 00
Horses, wagons, etc.,	300 00
Office furniture,	370 45
Cash on hand,	3 43
	<hr/>
Total assets, as per books of the company,	\$37,930 00
Profit and loss balance,	1,286 78
	<hr/>
	\$39,216 78

LIABILITIES.

Capital stock,	\$20,000 00
Bonds issued,	18,000 00
Unpaid bills,	736 78
Interest due but not paid,	480 00
	<hr/>
Total liabilities, as per books of the company,	\$39,216 78

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,270 84	
Income from sale of light and power,		\$4,518 78
Balance to profit and loss,	247 94	
	\$4,518 78	\$4,518 78

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$107 17
Balance of electric manufacturing account,		247 94
Jobbing account,	\$681 89	
Interest,	960 00	
Balance June 30, 1892,		1,286 78
	\$1,641 89	\$1,641 89

BOSTON ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$406,931 26
Steam plant,	306,115 00
Electric plant,	349,787 74
Lines, meters, lamps and globes,	869,025 76
Due for electric light and power,	31,880 58
Fuel on hand,	7,178 24
Carbons on hand,	1,486 54
Oil and waste on hand,	96 78
Incandescent lamps on hand,	2,984 48
Globes on hand,	1,328 25
Other materials on hand,	19,747 29
Motors on hand,	3,605 45
Horses, wagons, etc.,	1,153 50
Sundry accounts due the company,	4,904 76
Office furniture,	1,200 00
Cash on hand,	11,261 42
Total assets, as per books of the company,	\$2,018,687 05

LIABILITIES.

Capital stock,	\$1,257,800 00
Bonds issued,	300,000 00
Notes payable,	158,889 26
Unpaid bills,	46,368 10
Interest due but not paid,	6,662 12
Total liabilities, as per books of the company,	\$1,769,719 48
Profit and loss balance,	248,967 57
	\$2,018,687 05

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$341,768 58	
Income from sale of light and power,		\$485,913 86
other sources,		373 85
Balance to profit and loss,	144,519 13	
	\$486,287 71	\$486,287 71

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$189,218 23
Balance of electric manufacturing account,		144,519 13
Jobbing account,		5,269 73
Rents,		4,775 00
Other items of income,		84 00
Dividends declared,	\$86,292 00	
Interest paid,	24,304 25	
Received under use and occupancy and fire insurance policies,		102,577 77
Loss by fire,	85,180 04	
Other items,	2,700 00	
Balance June 30, 1892,	248,967 57	
	<u>\$446,443 86</u>	<u>\$446,443 86</u>

BOSTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$1,435,180 77
Machinery and manufacturing appliances,	3,068,092 58
Street mains,	1,929,989 26
Meters,	379,292 05
Due for gas,	131,915 93
Gas coal on hand,	37,254 25
Coke on hand,	11,469 75
Tar on hand,	5,331 90
Enrichers on hand,	2,243 83
Purifying materials on hand,	548 79
Other materials on hand,	42,169 92
Gas on hand,	2,764 80
Ammonia,	443 89
New construction,	13,378 75
Sundry accounts due the company,	98,792 16
Office furniture,	10,703 64
Cash on hand,	108,551 49
Notes receivable,	95,000 00
Total assets, as per books of the company,	<u>\$7,373,123 76</u>

LIABILITIES.

Capital stock,	\$2,500,000 00
Bonds issued,	150,000 00
Unpaid bills,	40,361 60
Deposits,	19,614 00
Reserved fund,	} 295,744 78
Contingent fund,	
Depreciation fund,	
Amounts due from the company, not included above,	10,000 00
Total liabilities, as per books of the company,	<u>\$5,015,720 38</u>
Profit and loss balance,	4,357,403 38
	<u>\$7,373,123 76</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$1,453,795 23	
Income from sale of gas,		\$1,663,120 34
residuals,		78,824 83
other sources,		912 11
Balance to profit and loss,	288,862 06	
	<u>\$1,742,657 28</u>	<u>\$1,742,657 28</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$4,356,319 67
Balance of gas manufacturing account,		288,862 05
Rents,		19,449 61
Dividends declared,	\$250,000 00	
Rent of mains,	50,000 00	
Interest paid,	7,227 95	
Balance June 30, 1892,	4,357,403 38	
	<u>\$4,664,631 33</u>	<u>\$4,664,631 33</u>

BRIDGEWATER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$2,941 97
Steam plant,	5,272 02
Electric plant,	5,289 25
Lines, meters, lamps and globes,	16,179 59
Due for electric light and power,	199 23
Fuel on hand,	10 00
Carbons on hand,	41 25
Oil and waste on hand,	40 00
Globes on hand,	3 50
Cash on hand,	323 37
Total assets, as per books of the company,	<u>\$30,300 18</u>
Profit and loss balance,	3,275 36
	<u>\$33,575 54</u>

LIABILITIES.

Capital stock,	\$15,000 00
Bonds issued,	15,000 00
Unpaid bills,	3,125 54
Interest due but not paid,	450 00
Total liabilities, as per books of the company,	<u>\$33,575 54</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$5,065 65	
Income from sale of light and power,		\$4,186 08
Balance to profit and loss,		879 57
	<u>\$5,065 65</u>	<u>\$5,065 65</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,	\$1,945 79	
Balance of electric manufacturing account,	879 57	
Interest,	450 00	
Balance June 30, 1892,		\$3,275 36
	<u>\$3,275 36</u>	<u>\$3,275 36</u>

BROCKTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$49,000 00
Machinery and manufacturing appliances, }	
Street mains,	120,335 46
Meters,	3,313 41
Due for gas,	3,567 02
Gas coal on hand,	1,665 00
Coke on hand,	250 00
Tar on hand,	630 00
Enrichers on hand,	25 00
Purifying materials on hand,	50 00
Other materials on hand,	1,963 92
Stoves on hand,	471 00
Gas fixtures on hand,	79 83
Gas on hand,	25 50
Lamps on hand,	2,276 70
Horses, wagons, etc.,	484 90
Sundry accounts due the company,	906 16
Office furniture,	164 15
Cash on hand,	1,385 87
Investments,	13,041 60
	<hr/>
Total assets, as per books of the company,	\$199,615 52
Profit and loss balance,	39,327 76
	<hr/>
	\$238,943 28

LIABILITIES.

Capital stock,	\$100,000 00
Bonds issued,	100,000 00
Notes payable,	15,000 00
Unpaid bills,	18,403 28
Deposits,	40 00
Unpaid dividends,	3,000 00
Interest due but not paid,	2,500 00
	<hr/>
Total liabilities, as per books of the company,	\$238,943 28

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$30,053 50	
Income from sale of gas,		\$37,292 13
residuals,		5,187 06
other sources,		514 01
Balance to profit and loss,	12,839 70	
	<hr/>	<hr/>
	\$42,893 20	\$42,893 20

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,	\$32,991 67	
Balance of gas manufacturing account,		\$12,939 70
Old accounts paid,	873 00	
Rents,		255 56
Other items of income,		5 13
Dividends declared,	6,500 00	
Interest,	9,801 56	
Old bills charged off,	344 41	
Depreciation,	1,399 51	
Other items,	618 00	
Balance June 30, 1892,		39,327 76
	<u>\$52,528 15</u>	<u>\$52,528 15</u>

BROOKLINE GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$198,305 45
New works construction,	391,684 37
Street mains (gas),	251,091 89
Meters (gas),	16,860 83
Due for gas,	23,971 47
Gas coal on hand,	5,650 54
Coke on hand,	223 33
Tar on hand,	475 50
Enrichers on hand,	52 25
Purifying materials on hand,	676 50
Other gas materials on hand,	8,135 09
Steam plant (electric),	18,223 67
Electric plant,	74,880 33
Lines, meters, lamps and globes (electric),	94,325 42
Due for electric light and power,	7,494 77
Fuel on hand (electric light),	244 90
Carbons on hand,	161 06
Oil and waste on hand,	130 12
Incandescent lamps on hand,	4,277 68
Globes on hand,	21 08
Other electric materials on hand,	288 91
Electric fixtures on hand,	2,419 05
Sundry accounts due the company,	256 54
Office furniture,	609 90
Cash on hand,	5,514 61
Sinking fund,	6,000 00
Total assets, as per books of the company,	<u>\$1,111,985 36</u>

LIABILITIES.

Capital stock,	\$500,000 00
Bonds issued,	350,000 00
Notes payable,	214,000 00
Unpaid bills,	3,400 00
Deposits,	716 67
Total liabilities, as per books of the company,	<u>\$1,068,116 67</u>
Profit and loss balance,	43,868 69
	<u>\$1,111,985 36</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$88,448 38	
{ electric,	45,834 75	
Income from sale of gas,		\$125,931 72
residuals,		13,689 57
sale of electric light and power,		46,742 77
Balance to profit and loss, { gas,	51,172 91	
{ electric,	908 02	
	<u>\$186,364 06</u>	<u>\$186,364 06</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$45,577 20
Balance of gas manufacturing account,		51,172 91
Balance of electric manufacturing account,		908 02
Interest received,		6,940 44
Rents,		86 00
Dividends declared,	\$35,000 00	
Interest paid,	23,103 62	
Old bills charged off,	556 71	
Repairs on dwelling,	483 46	
Jobbing account,	1,672 09	
Balance June 30, 1892,	43,868 69	
	<u>\$104,684 57</u>	<u>\$104,684 57</u>

CAMBRIDGE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$73,082 73
Steam plant,	93,508 53
Electric plant,	129,682 94
Lines, meters, lamps and globes,	106,850 87
Sundries,	14,869 19
Fuel on hand,	2,340 08
Carbons on hand,	1,642 09
Oil and waste on hand,	96 95
Incandescent lamps on hand,	109 74
Globes on hand,	100 13
Insurance,	800 00
Construction account,	5,006 50
Horses, wagons, etc.,	450 67
Sundry accounts due the company,	11,910 41
Franchise,	15,000 00
Cash on hand,	4,872 58
Notes receivable,	2,000 00
Total assets, as per books of the company,	<u>\$462,323 41</u>

LIABILITIES.

Capital stock,	\$200,000 00
Bonds issued,	200,000 00
Notes payable,	23,000 00
Unpaid bills,	4,342 66
Interest due but not paid,	6,125 00
Reserved fund,	10,000 00
Total liabilities, as per books of the company,	<u>\$443,467 66</u>
Profit and loss balance,	18,855 75
	<u>\$462,323 41</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$69,200 69	
Income from sale of light and power,		\$102,040 99
Balance to profit and loss,	32,840 30	
	<u>\$102,040 99</u>	<u>\$102,040 99</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$9,585 48
Balance of electric manufacturing account,		32,840 30
Dividends declared,	\$12,000 00	
Interest paid,	11,328 41	
Other items,	241 62	
Balance June 30, 1892,	18,855 75	
	<u>\$42,425 78</u>	<u>\$42,425 78</u>

CAMBRIDGE GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$64,767 66
Machinery and manufacturing appliances, }	
Street mains,	745,106 03
Meters,	
Due for gas,	38,909 14
Gas coal on hand,	14,901 60
Coke on hand,	2,700 00
Tar on hand,	826 00
Purifying materials on hand,	35 00
Other materials on hand,	7,296 72
Lungren lamps,	3,835 60
Sundry accounts due the company,	3,388 99
Cash on hand,	55,706 61
Notes receivable,	22 14
Investments,	43,456 66
Total assets, as per books of the company,	<u>\$980,952 05</u>

LIABILITIES.

Capital stock,	\$700,000 00
Deposits,	2,226 60
Total liabilities, as per books of the company,	<u>\$702,226 60</u>
Profit and loss balance,	278,725 45

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$131,440 01	
Income from sale of gas,		\$202,502 68
residuals,		24,861 51
other sources,		416 52
Balance to profit and loss,	96,340 70	
	<u>\$227,780 71</u>	<u>\$227,780 71</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$249,490 93
Balance of gas manufacturing account,		96,340 70
Interest received,		1,923 70
Rents,		1,112 02
Dividends declared,	\$70,000 00	
Other items,	141 90	
Balance June 30, 1892,	278,725 45	
	\$348,867 35	\$348,867 35

CANTON.

(See BLUE HILL ELECTRIC COMPANY.)

CHARLESTOWN GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$551,622 63
Machinery and manufacturing appliances (gas),	20,660 00
Street mains (gas),	1,005 82
Due for gas,	18,331 82
Gas coal on hand,	1,789 44
Coke on hand,	276 00
Tar on hand,	315 00
Enrichers on hand,	237 13
Electric plant,	93,761 14
Due for electric light and power,	3,163 25
Fuel on hand (electric light),	437 87
Extensions,	982 24
Cash on hand,	3,443 82
Investments,	9 600 00
Total assets, as per books of the company,	\$705,626 16

LIABILITIES.

Capital stock,	\$500,000 00
Notes payable,	59,800 00
Unpaid bills,	2,126 26
Deposits,	679 62
Unpaid dividends,	1,195 00
Reserved fund,	9,600 00
Total liabilities, as per books of the company,	\$573,300 88
Profit and loss balance,	132,325 28
	\$705,626 16

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$90,987 07	
{ electric,	24,729 03	
Income from sale of gas,		\$134,572 88
residuals,		13,824 67
sale of electric light and power		30,455 57
Balance to profit and loss, { gas,	57,410 48	
{ electric,	5,726 84	
	\$178,853 12	\$178,853 12

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$78,721 04
Balance of gas manufacturing account,		57,410 48
Balance of electric manufacturing account,		6,726 54
Reserved fund,		42,790 59
Rents,		144 00
Shop account,		417 74
Dividends declared,	\$50,000 00	
Interest paid,	2,885 11	
Balance June 30, 1892,	132,225 28	
	<u>\$185,210 39</u>	<u>\$185,210 39</u>

CHELSEA GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$170,000 00
Machinery and manufacturing appliances (gas),	
Street mains (gas),	130,000 00
Meters (gas),	
Due for gas,	8,678 17
Gas coal on hand,	10,403 19
Stoves on hand,	65 61
Real estate (electric),	3,160 48
Steam plant (electric),	16,746 97
Electric plant,	33,051 18
Lines, meters, lamps and globes (electric),	40,833 46
Due for electric light and power,	3,246 89
Carbons on hand,	150 00
Sundry accounts due the company,	711 89
Cash on hand,	2,625 72
Total assets, as per books of the company,	<u>\$419,673 56</u>

LIABILITIES.

Capital stock,	\$300 000 00
Notes payable,	70,000 00
Deposits,	1,033 00
Unpaid dividends,	225 00
Total liabilities, as per books of the company,	<u>\$371,258 00</u>
Profit and loss balance,	48,415 56
	<u>\$419,673 56</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$42,262 48	
{ electric,	20,022 89	
Income from sale of gas,		\$55,232 90
residuals,		8,345 89
sale of electric light and power,		29,567 61
Balance to profit and loss, { gas,	21,316 31	
{ electric,	9,544 72	
	<u>\$93,146 40</u>	<u>\$93,146 40</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$38,998 58
Balance of gas manufacturing account,		21,316 31
Balance of electric manufacturing account,		9,544 72
Gas jobbing account,		457 53
Rents,		172 00
Dividends declared,	\$18,000 00	
Interest paid,	3,769 19	
Old bills charged off,	304 39	
Balance June 30, 1892,	48,415 56	
	<u>\$70,489 14</u>	<u>\$70,489 14</u>

CHICOPEE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$1,020 77
Steam plant,	2,414 16
Electric plant,	5,524 76
Lines, meters, lamps and globes,	4,296 99
Due for electric light and power,	333 33
Carbons on hand,	5 00
Oil and waste on hand,	2 00
Cash on hand,	338 39
Total assets, as per books of the company,	<u>\$13,935 40</u>

LIABILITIES.

Capital stock,	\$10,000 00
Notes payable,	1,600 00
Unpaid bills,	276 82
Total liabilities, as per books of the company,	<u>\$11,876 82</u>
Profit and loss balance,	2,068 58
	<u>\$13,935 40</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$2,196 05	
Income from sale of light and power,		\$3,982 92
Balance to profit and loss,	1,786 87	
	<u>\$3,982 92</u>	<u>\$3,982 92</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$787 43
Balance of electric manufacturing account,		1,786 87
Interest,	\$129 97	
Depreciation,	385 75	
Balance June 30, 1892,	2,068 58	
	<u>\$2,574 30</u>	<u>\$2,574 30</u>

CHICOPEE GAS WORKS.

ASSETS.

Real estate,	\$20,000 00
Machinery and manufacturing appliances,	1,694 00
Street mains,	6,600 02
Meters,	2,200 00
Due for gas,	677 90
Coal on hand,	449 83
Coke on hand,	50 00
Tar on hand,	106 00
Enrichers on hand,	85 83
Purifying materials on hand,	50 00
Sundry accounts due the company,	176 82
Office furniture,	100 00
Cash on hand,	1,075 63
Notes receivable,	12,100 00
Investments,	10,000 00
Total assets, as per books of the company,	\$55,255 03

LIABILITIES.

Capital stock,	\$30,000 00
Total liabilities, as per books of the company,	\$30,000 00
Profit and loss balance,	25,255 03
	\$55,255 03

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$11,704 19	
Income from sale of gas,		\$15,865 36
residuals,		1,235 15
Balance to profit and loss,	5,396 32	
	\$17,100 51	\$17,100 51

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$31,334 37
Balance of gas manufacturing account,		5,396 32
Interest received,		713 46
Dividends declared,	\$3,600 00	
Construction charged off,	8,589 12	
Balance June 30, 1892,	25,255 03	
	\$37,444 15	\$37,444 15

CHICOPEE MANUFACTURING COMPANY.

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,583 99	
Income from sale of gas,		\$4,204 77
Balance,		379 22
	\$4,583 99	\$4,583 99

* Gas used in the mills of the company not included.

CITIZENS' GAS LIGHT COMPANY OF QUINCY.

ASSETS.

Real estate,	\$9,500 00
Machinery and manufacturing appliances,	15,000 00
Street mains,	32,384 16
Meters,	2,912 25
Due for gas,	1,902 40
Gas coal on hand,	2,100 00
Coke on hand,	4 00
Tar on hand,	520 00
Enrichers on hand,	30 00
Other materials on hand,	47 50
Stoves on hand,	506 40
Gas fixtures on hand,	422 50
Horses, wagons, etc.,	175 00
Office furniture,	100 00
Cash on hand,	717 29
	<hr/>
Total assets, as per books of the company,	\$66,321 50
Profit and loss balance,	46,623 88
	<hr/>
	\$112,945 38

LIABILITIES.

Capital stock,	\$53,000 00
Notes payable,	59,015 50
Unpaid bills,	929 88
	<hr/>
Total liabilities, as per books of the company,	\$112,945 38

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$8,909 01	
Income from sale of gas,		\$11,218 42
residuals,		1,410 35
other sources,		141 67
Balance to profit and loss,	3,861 43	
	<hr/>	<hr/>
	\$12,770 44	\$12,770 44

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,	\$47,494 76	
Balance of gas manufacturing account,		\$3,861 43
Old accounts, not in former balance sheets,		3,991 36
Jobbing account,		516 41
Rents,		108 00
Other items of income,		9 60
Interest,	1,483 10	
Payment of old claims not before reported,	6,132 82	
Balance June 30, 1892,		46,623 88
	<hr/>	<hr/>
	\$55,110 68	\$55,110 68

**CITIZEN'S GAS LIGHT COMPANY OF READING, SOUTH READING
AND STONEHAM.**

ASSETS.		
Real estate (gas),		\$21,260 00
Machinery and manufacturing appliances (gas),		54 087 17
Street mains (gas),		29,672 40
Meters (gas),		2,128 75
Due for gas,		2,042 50
Gas coal on hand,		210 00
Tar barrels,		53 90
Tar on hand,		455 00
Enrichers on hand,		12 00
Purifying materials on hand,		25 00
Mains,		1,003 13
Stoves on hand,		43 86
Real estate (electric),		5,763 58
Steam plant (electric),		14,537 98
Electric plant,		15,503 43
Lines, meters, lamps and globes (electric),		21,837 39
Patent rights,		5,000 00
Due for electric light and power,		361 06
Electric meters,		470 43
Carbons on hand,		15 00
Oil and waste on hand,		20 00
Incandescent lamps on hand,		96 00
Other electric materials on hand,		302 12
Tools,		362 12
Electric fixtures on hand,		521 00
Horses, wagons, etc,		263 59
Sundry accounts due the company,		171 32
Office furniture,		709 07
Insurance and postage stamps,		72 00
Total assets, as per books of the company,		\$176,997 30
Profit and loss balance,		1,188 81
		\$178,184 11
LIABILITIES.		
Capital stock,		\$95,300 00
Bonds issued,		70,000 00
Notes payable,		6,300 49
Unpaid bills,		5,333 62
Unpaid dividends,		25 00
Interest due but not paid,		1,225 00
Total liabilities, as per books of the company,		\$178,184 11

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$11,011 52	
{ electric,	2,049 83	
Income from sale of gas,		\$11,833 26
residuals,		1,624 05
sale of electric light and power,		2,547 10
Balance to profit and loss, { gas,	2,445 79	
{ electric,	497 27	
	\$16,001 41	\$ 6,004 41

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$244 54
Balance of gas manufacturing account,		2,445 79
Balance of electric manufacturing account,		497 27
Jobbing account (gas),		163 94
Other items of income,		6 19
Interest paid,	\$4,466 86	
Other items,	77 68	
Balance June 30, 1892,		1,186 81
	\$4,544 54	\$4,544 54

CLINTON GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$27,000 00
Street mains (gas),	9,012 00
Meters (gas),	528 38
Gas coal on hand,	1,098 15
Coke on hand,	135 70
Tar on hand,	687 50
Enrichers on hand,	85 90
Purifying materials on hand,	100 00
Other gas materials on hand,	653 00
Real estate (electric),	24,000 00
Steam plant (electric),	15,000 00
Electric plant,	17,000 00
Lines, meters, lamps and globes (electric),	49,081 94
Fuel on hand (electric light),	125 45
Carbons on hand,	210 12
Oil and waste on hand,	24 10
Other electric materials on hand,	700 00
Office furniture,	200 00
Cash on hand,	6,574 44
Total assets, as per books of the company,	\$152,216 68

LIABILITIES.

Capital stock,	\$73,000 00
Notes payable,	70,000 00
Total liabilities, as per books of the company,	\$143,000 00
Profit and loss balance,	9,216 68
	\$152,216 68

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$11,888 23	
{ electric,	14,417 48	
Income from sale of gas,		\$13,070 32
residuals,		1,245 71
sale of electric light and power,		14,685 72
Balance to profit and loss, { gas,	2,427 80	
{ electric,	268 24	
	\$29,001 75	\$29,001 75

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$9,611 66
Balance of gas manufacturing account,		2,427 80
Balance of electric manufacturing account,		268 24
Dividends declared,	\$600 00	
Interest paid,	2,491 02	
Balance June 30, 1892,	9,216 68	
	<hr/>	<hr/>
	\$12,307 70	\$12,307 70

COHASSET ELECTRIC COMPANY.

ASSETS.

Real estate,	\$4,221 89
Steam plant,	5,908 60
Electric plant,	14,063 40
Lines, meters, lamps and globes,	13,857 84
Due for electric light and power,	362 01
Fuel on hand,	182 00
Oil and waste on hand,	46 50
Other materials on hand,	50 00
Cash on hand,	115 56
	<hr/>
Total assets, as per books of the company,	\$38,807 80

LIABILITIES.

Capital stock,	\$30,000 00
Notes payable,	7,000 00
Unpaid bills,	691 47
Depreciation fund,	500 00
	<hr/>
Total liabilities, as per books of the company,	\$38,191 47
Profit and loss balance,	616 33

\$38,807 80

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$1,630 03	
Income from sale of light and power,		\$6,054 59
Balance to profit and loss,	1,424 56	
	<hr/>	<hr/>
	\$6,054 59	\$6,054 59

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$69 63
Balance of electric manufacturing account,		1,424 56
Other items of income,		9 00
Interest paid,	\$363 70	
Depreciation fund,	500 00	
Other items,	23 16	
Balance June 30, 1892,	616 33	
	<hr/>	<hr/>
	\$1,503 19	\$1,503 19

COTTAGE CITY GAS AND ELECTRIC COMPANY.

ASSETS.		
Real estate (gas),	}	\$21,959 25
Machinery and manufacturing appliances (gas),		
Street mains (gas),		
Meters (gas),		
Due for gas,		160 50
Enrichers on hand,		96 00
Other gas materials on hand,		298 58
Stoves on hand,		244 25
Gas fixtures on hand,		244 20
Real estate (electric),	}	8,682 42
Steam plant (electric),		
Electric plant,		
Lines, meters, lamps and globes (electric),		
Carbons on hand,		5 00
Oil and waste on hand,		15 15
Globes on hand,		5 00
Other electric materials on hand,		242 35
Sundry accounts due the company,		77 42
Office furniture,		41 50
Cash on hand,		1,514 24
Total assets, as per books of the company,		\$33,585 86

LIABILITIES.		
Capital stock,		\$25,000 00
Notes payable,		4,500 00
Unpaid bills,		29 70
Total liabilities, as per books of the company,		\$29,529 70
Profit and loss balance,		4,056 16
		\$33,585 86

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses, { gas,		\$2,918 93	
{ electric,		1,361 92	
Income from sale of gas,			\$4,196 73
sale of electric light and power,			2,040 00
other sources (gas),			538 81
Balance to profit and loss, { gas,		1,816 61	
{ electric,		678 08	
		\$6,775 54	\$6,775 54

DANVERS GAS LIGHT COMPANY.

ASSETS.		
Real estate,	}	\$22,182 95
Machinery and manufacturing appliances,		
Street mains,		
Meters,		380 20
Due for gas,		314 70
Gas coal on hand,		1,801 80
Coke on hand,		300 00

Tar on hand,	\$225 00
Stoves on hand,	50 00
Gas fixtures on hand,	21 90
Cash on hand,	130 77
Total assets, as per books of the company,	\$25,407 32

LIABILITIES.

Capital stock,	\$20,000 00
Notes payable,	2,000 00
Unpaid bills,	1,247 90
Total liabilities, as per books of the company,	\$23,247 90
Profit and loss balance,	2,159 42
	\$25,407 32

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,253 33	
Income from sale of gas,		\$4,952 48
residuals,		567 60
other sources,		8 00
Balance to profit and loss,	1,274 75	
	\$5,528 08	\$5,528 08

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$1,449 34
Balance of gas manufacturing account,		1,274 75
Interest paid,	\$164 67	
Depreciation,	400 00	
Balance June 30, 1892,	2,159 42	
	\$2,724 09	\$2,724 09

DEDHAM ELECTRIC COMPANY.

ASSETS.

Real estate,	\$13,443 37
Steam plant,	15,162 76
Electric plant,	10,319 23
Lines, meters, lamps and globes,	57,169 44
Patent rights,	5,741 78
Due for electric light and power,	1,397 17
Fuel on hand,	613 27
Carbons on hand,	3 00
Oil and waste on hand,	38 05
Incandescent lamps on hand,	396 58
Globes on hand,	22 75
Other materials on hand,	390 02
Unexpired insurance,	103 12
Interest advanced,	218 72
Horses, wagons, etc,	335 00
Sundry accounts due the company,	647 18
Office furniture,	16 00
Cash on hand,	863 02
Investments, notes receivable,	527 51
Total assets, as per books of the company,	\$107,397 97

LIABILITIES.

Capital stock,	\$30,000 00
Notes payable,	42,314 44
Unpaid bills,	3,907 10
Total liabilities, as per books of the company,	\$106,221 54
Profit and loss balance,	1,176 43
	<u>\$107,397 97</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$7,355 29	
Income from sale of light and power,		\$12,206 60
other sources,		1 75
Balance to profit and loss,	4,853 06	
	<u>\$12,206 35</u>	<u>\$12,208 35</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$1,852 74
Balance of electric manufacturing account,		4,853 06
Guarantee fund,		1,037 16
Dividends declared,	\$3,600 00	
Interest paid,	2,051 79	
Other items,	366 82	
Wiring account,	547 92	
Balance June 30, 1892,	1,176 43	
	<u>\$7,742 96</u>	<u>\$7,742 96</u>

DEDHAM AND HYDE PARK GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate,	\$7,803 68
Machinery and manufacturing appliances,	12,107 15
Street mains,	22,117 87
Meters,	1,463 97
Due for gas,	1,074 40
Gas coal on hand,	423 14
Coke on hand,	129 88
Tar on hand,	584 00
Stoves on hand,	
Gas engine,	2,344 25
Gas fixtures on hand,	
Horses, wagons, etc.,	338 41
Office furniture,	153 58
Cash on hand,	1,607 32
Investments,	480 00
Total assets, as per books of the company,	\$50,627 65
Profit and loss balance,	58,840 52
	<u>\$109,468 17</u>

LIABILITIES.

Capital stock,	\$100,000 00
Bonds issued,	9,000 00
Unpaid bills,	468 17
Total liabilities, as per books of the company,	\$109,468 17

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$10,326 78	
Income from sale of gas,		\$10,663 42
residuals,		1,172 38
other sources,		70 66
Balance to profit and loss,	1,579 68	
	<u>\$11,906 46</u>	<u>\$11,906 46</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,	\$59,076 42	
Balance of gas manufacturing account,		\$1,579 68
Rents,		118 25
Interest paid,	584 33	
Depreciation,	877 70	
Balance June 30, 1892,		58,840 52
	<u>\$60,538 45</u>	<u>\$60,538 45</u>

DORCHESTER GAS LIGHT COMPANY.

ASSETS.

Real estate,	}		\$525,002 51
Machinery and manufacturing appliances,			
Street mains,			
Meters,			16,326 26
Due for gas,			12,125 86
Coke on hand,			54 00
Gas on hand,			192 00
Enrichers on hand,			2 97
Purifying materials on hand,			298 85
Other materials on hand,			3,123 17
Longren lamps,			144 63
Sundry accounts due the company,			1,039 33
Cash on hand,			4,496 64
Notes receivable,			21,165 00
Total assets, as per books of the company,			<u>\$582,971 12</u>

LIABILITIES.

Capital stock,	\$400,000 00
Unpaid bills,	20,456 42
Deposits,	577 00
Total liabilities, as per books of the company,	<u>\$421,033 42</u>
Profit and loss balance,	161,937 70

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$78,961 81	
Income from sale of gas,		\$109,531 95
other sources,		76 00
Balance to profit and loss,	30,656 14	
	<u>\$109,607 95</u>	<u>\$109,607 95</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$161,365 31
Balance of gas manufacturing account,		30,656 14
Interest received,		696 85
Rents,		1,219 40
Dividends declared,	\$32,000 00	
Balance June 30, 1892,	161,937 70	
	<u>\$193,937 70</u>	<u>\$193,937 70</u>

EAST BOSTON GAS COMPANY.

ASSETS.

Real estate,	}	
Machinery and manufacturing appliances,		
Street mains,		\$227,226 89
Meters,		
Due for gas,		6,411 86
Gas coal on hand,		2,412 97
Coke on hand,		125 00
Purifying materials on hand,		78 75
Other materials on hand,		574 56
Stoves on hand,		90 60
Gas fixtures on hand,		1,453 27
Horses, wagons, etc.,		328 50
Sundry accounts due the company,		434 57
Cash on hand,		24,946 75
Investments,		40,450 00
Total assets, as per books of the company,		<u>\$301,533 72</u>

LIABILITIES.

Capital stock,		\$220,000 00
Unpaid bills,		2,931 30
Deposits,		371 42
Total liabilities, as per books of the company,		<u>\$223,302 72</u>
Profit and loss balance,		81,231 00
		<u>\$304,533 72</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$55,037 87	
Income from sale of gas,		\$67,970 09
residuals,		9,080 20
other sources,		318 78
Balance to profit and loss,	22,281 20	
	<u>\$77,369 07</u>	<u>\$77,369 07</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$78,898 61
Balance of gas manufacturing account,		22,281 20
Interest received,		2,934 55
Jobbing account,		527 63
Other items of income,		3 65
Dividends declared,	\$22,000 00	
Depreciation,	1,409 64	
Other items,	5 00	
Balance June 30, 1892,	81,231 00	
	<u>\$104,645 64</u>	<u>\$104,645 64</u>

EASTHAMPTON GAS COMPANY.

ASSETS.

Real estate (gas),	\$9,500 00
Machinery and manufacturing appliances (gas),	10,500 00
Street mains (gas),	8,000 00
Meters (gas),	500 00
Due for gas,	918 95
Coke on hand,	15 00
Tar on hand,	251 25
Enrichers on hand,	67 60
Purifying materials on hand,	12 00
Other gas materials on hand,	10 00
Real estate (electric),	2,288 71
Steam plant (electric),	2,589 01
Electric plant,	5,350 00
Lines, meters, lamps and globes (electric),	
Due for electric light and power,	515 63
Fuel on hand (electric light),	39 00
Carbons on hand,	48 60
Oil and waste on hand,	21 00
Globes on hand,	8 88
Other electric materials on hand,	42 52
Sundry accounts due the company,	62 70
Cash on hand,	87 27
Total assets, as per books of the company,	<u>\$40,824 12</u>

LIABILITIES.

Capital stock,	\$30,000 00
Notes payable,	5,000 00
Unpaid bills,	701 37
Total liabilities, as per books of the company,	<u>\$35,701 37</u>
Profit and loss balance,	5,122 75

\$40,824 12

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$6,555 42	
{ electric,	1,918 63	
Income from sale of gas,		\$7,791 20
residuals,		443 15
sale of electric light and power,		2,062 50
other sources,		60 60
Balance to profit and loss, { gas,	1,689 43	
{ electric,	163 87	
	<u>\$10,357 35</u>	<u>\$10,357 35</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$5,492 53
Balance of gas manufacturing account,		1,689 43
Balance of electric manufacturing account,		163 87
Dividends declared,	\$2,100 00	
Interest paid,	123 08	
Balance June 30, 1892,	5,122 75	
	<u>\$7,345 83</u>	<u>\$7,345 83</u>

EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

ASSETS.		
Real estate,	}	
Steam plant,		
Electric plant,		
Lines, meters, lamps and globes,		
Patent rights,		
Due for electric light and power,		\$2,392,405 69
Oil and waste on hand,	}	
Incandescent lamps on hand,		
Globes on hand,		
Other electric materials on hand,		
Motors on hand,		
Electric fixtures on hand,		60,778 33
Sundry accounts due the company,		209,627 82
Cash on hand,		3,085 54
Notes receivable,		310,728 35
		54,968 67
Total assets, as per books of the company,		\$3,031,594 40

LIABILITIES.	
Capital stock,	\$1,342,500 00
Bonds issued,	837,500 00
Notes payable,	400,000 00
Unpaid bills,	57,800 48
Interest due but not paid,	7,235 00
Reserved fund,	27,000 00
Depreciation fund,	36,000 00
Amounts due from the company, not included above,	271,095 45
Total liabilities, as per books of the company,	\$2,979,180 93
Profit and loss balance,	52,413 47
	\$3,031,594 40

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$272,131 67	
Income from sale of light and power,		\$454,198 42
other sources,		9,563 97
Balance to profit and loss,	191,630 72	
	\$463,762 39	\$463,762 39

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$3,676 69
Balance of electric manufacturing account,		191,630 72
Royalties,		4,053 48
Other items of income,		167 28
Dividends declared,	\$90,025 00	
Interest paid,	38,089 70	
Depreciation,	24,000 00	
Balance June 30, 1892,	52,413 47	
	\$204,528 17	\$204,528 17

EDISON ELECTRIC ILLUMINATING COMPANY OF BROCKTON.

ASSETS.	
Real estate,	\$51,457 33
Steam plant,	34,403 34
Electric plant,	70,629 36
Lines, meters, lamps and globes,	62,244 91
Patent rights,	19,000 00
Oil and waste on hand,	26 99
Incandescent lamps on hand,	320 86
Other materials on hand,	1,850 90
Motors on hand,	322 32
Horses and wagons, tools, etc.,	9,034 48
Sundry accounts due the company,	8,644 56
Cash on hand,	6,083 43
Notes receivable,	2,500 00
Total assets, as per books of the company,	\$266,518 48

LIABILITIES.	
Capital stock,	\$100,000 00
Bonds issued,	100,000 00
Notes payable,	43,500 00
Unpaid bills,	1,198 67
Interest due but not paid,	1,000 00
Depreciation fund,	20,819 81
Total liabilities, as per books of the company,	\$266,518 48

MANUFACTURING ACCOUNT.		
	Dr.	Cr.
Operating expenses,	\$36,661 94	
Income from sale of light and power,		\$54,400 05
Balance to profit and loss,	17,738 11	
	<u>\$54,400 05</u>	<u>\$54,400 05</u>

PROFIT AND LOSS ACCOUNT.		
	Dr.	Cr.
Balance of electric manufacturing account,		\$17,738 11
Interest received,		198 49
Rents,		95 00
Dividends declared,	\$5,700 00	
Interest paid,	8,026 66	
Depreciation,	4,180 94	
Other items,	124 00	
	<u>\$18,031 60</u>	<u>\$18,031 60</u>

EDISON ELECTRIC ILLUMINATING COMPANY OF FALL RIVER.

ASSETS.	
Real estate,	
Steam plant,	\$74,654 26
Electric plant,	
Lines, meters, lamps and globes,	32,223 28
Patent rights,	10,000 00
Due for electric light and power,	1,164 39

Other materials on hand,	\$6,500 00
Motors on hand,	7,014 65
Sundry accounts due the company,	2,179 20
Cash on hand,	50 60
Total assets, as per books of the company,	<u>\$133,786 38</u>

LIABILITIES.

Capital stock,	\$90,000 00
Notes payable,	33,000 00
Unpaid bills,	7,325 59
Total liabilities, as per books of the company,	<u>\$130,325 59</u>
Profit and loss balance,	3,460 79
	<u>\$133,786 38</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$23,347 09	
Income from sale of light and power,		\$41,719 82
other sources,		1,200 00
Balance to profit and loss,	19,572 73	
	<u>\$42,919 82</u>	<u>\$42,919 82</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$5,747 64
Balance of electric manufacturing account,		19,572 73
Dividends declared,	\$7,200 00	
Interest paid,	1,558 97	
Other items,	58 00	
Depreciation,	10,500 00	
Wiring account,	2,542 49	
Balance June 30, 1892,	3,460 81	
	<u>\$25,320 27</u>	<u>\$25,320 27</u>

ELECTRIC LIGHT AND PATENT FLOORING COMPANY OF
AMESBURY.

ASSETS.

Real estate,	\$11,000 00
Steam plant,	13,283 59
Electric plant,	20,784 94
Lines, meters, lamps and globes,	7,984 66
Patent rights,	4,000 00
Due for electric light and power,	1,732 70
Fuel on hand,	15 60
Carbons on hand,	30 52
Oil and waste on hand,	45 15
Incandescent lamps on hand,	69 06
Globes on hand,	22 75
Electric fixtures on hand,	266 40
Sundry accounts due the company,	716 89
Office furniture,	100 00
Cash on hand,	144 56
Investments (other property, real and personal),	46,737 85
Total assets, as per books of the company,	<u>\$106,934 67</u>

LIABILITIES.

Capital stock,	\$44,900 00
Notes payable,	59,800 00
Unpaid bills,	208 36
<hr/>	
Total liabilities, as per books of the company,	\$104,908 36
Profit and loss balance,	2,026 31
	<hr/>
	\$106,934 67

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$10,501 65	
Income from sale of light and power,		\$12,647 48
Balance to profit and loss,	2,145 83	
	<hr/>	<hr/>
	\$12,647 48	\$12,647 48

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$2,355 25
Balance of electric manufacturing account,		2,145 83
Mill items,		7,516 39
Other electric items of income,		1,020 89
Interest paid,	\$1,528 75	
Mill items,	6,906 79	
Depreciation,	1,175 00	
Other electric items,	1,403 51	
Balance June 30, 1892,	2,026 31	
	<hr/>	<hr/>
	\$13,038 36	\$13,038 36

ELECTRIC LIGHT AND POWER COMPANY OF ABINGTON AND
ROCKLAND.

ASSETS.

Real estate,	\$19,815 25
Steam plant,	17,342 96
Electric plant,	21,317 10
Lines, meters, lamps and globes,	18,720 19
Due for electric light and power,	1,502 15
Incandescent lamps on hand,	448 45
Tools,	270 78
Horses, wagons, etc.,	317 60
Office furniture,	216 87
Cash on hand,	4,861 43
<hr/>	
Total assets, as per books of the company,	\$84,812 78
Profit and loss balance,	2,572 36
	<hr/>
	\$87,385 14

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	50,000 00
Unpaid bills,	7,385 14
<hr/>	
Total liabilities, as per books of the company,	\$87,385 14

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,981 79	
Income from sale of light and power,		\$3,283 64
Balance to profit and loss,		1,698 15
	<u>\$4,981 79</u>	<u>\$4,981 79</u>

PROFIT AND LOSS ACCOUNT:

	Dr.	Cr.
Balance of electric manufacturing account,	\$1,698 15	
Interest paid,	856 84	
Other items,	17 37	
Balance June 30, 1892,		\$2,572 36
	<u>\$2,572 36</u>	<u>\$2,572 36</u>

FALL RIVER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$26,800 00
Steam plant,	36,069 86
Electric plant,	43,293 67
Lines, meters, lamps and globes,	48,982 54
Due for electric light and power,	4,980 73
Cash on hand,	2,143 85
Total assets, as per books of the company,	<u>\$162,270 15</u>

LIABILITIES.

Capital stock,	\$120,000 00
Notes payable,	36,000 00
Unpaid bills,	1,458 28
Total liabilities, as per books of the company,	<u>\$157,458 28</u>
Profit and loss balance,	4,811 87
	<u>\$162,270 15</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$29,620 44	
Income from sale of light and power,		\$48,095 91
Balance to profit and loss,	18,475 47	
	<u>\$48,095 91</u>	<u>\$48,095 91</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$3,624 58
Balance of electric manufacturing account,		18,475 47
Dividends declared,	\$7,200 00	
Interest paid,	1,388 18	
Depreciation,	8,700 00	
Balance June 30, 1892,	4,811 87	
	<u>\$22,100 05</u>	<u>\$22,100 05</u>

FALL RIVER GAS WORKS COMPANY.

ASSETS.

Real estate,	\$135,169 97
Machinery and manufacturing appliances,	69,603 09
Street mains and services,	100,792 95
Meters,	21,083 91
Due for gas,	3,917 01
Gas coal on hand,	2,743 97
Tar on hand,	1,916 37
Oil on hand,	225 50
Purifying materials on hand,	16 50
Other materials on hand,	3,560 88
Stoves on hand,	1,546 73
Lamp account,	722 48
Small improvements,	2,510 62
Gas engines,	871 60
Fuel experiments,	12 30
Tools, wagons, etc.,	86 40
Sundry accounts due the company,	930 28
Office furniture,	403 96
Cash on hand,	27,592 34
Total assets, as per books of the company,	\$373,706 76

LIABILITIES.

Capital stock,	\$288,000 00
Unpaid bills,	6,084 59
Deposits,	175 60
Total liabilities, as per books of the company,	\$294,260 19
Profit and loss balance,	79,446 57
	\$373,706 76

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$33,135 92	
Income from sale of gas,		\$77,359 53
residuals,		714 82
other sources,		163 60
Balance to profit and loss,	45,102 03	
	\$78,237 95	\$78,237 95

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$57,121 65
Balance of gas manufacturing account,		45,102 03
Shop account,		616 86
Dividends declared,	\$23,040 00	
Interest paid,	1 48	
Other items,	382 49	
Balance June 30, 1892,	79,446 57	
	\$102,870 54	\$102,870 54

FITCHBURG GAS COMPANY.

ASSETS.

Real estate (gas),	\$8,500 00
Machinery and manufacturing appliances (gas),	17,659 87
Street mains (gas),	15,000 00
Meters (gas),	5,000 00
Due for gas,	1,941 21
Gas coal on hand,	200 00
Enrichers on hand,	300 00
Water works,	3,184 24
Real estate (electric),	22,705 85
Steam plant (electric),	8,000 00
Electric plant,	34,000 00
Lines, meters, lamps and globes (electric),	39,231 57
Due for electric light and power,	252 55
Carbons on hand,	200 00
Sundry accounts due the company,	3,699 63
Office furniture,	1,275 00
Cash on hand,	2,601 01
Investments,	449 07
Total assets, as per books of the company,	<u>\$164,200 00</u>

LIABILITIES.

Capital stock,	\$150,000 00
Notes payable,	14,200 00
Total liabilities, as per books of the company,	<u>\$164,200 00</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$25,170 33	
{ electric,	18,438 22	
Income from sale of gas,		\$33,051 01
residuals,		4,552 27
sale of electric light and power,		27,044 40
Balance to profit and loss, { gas,	12,432 95	
{ electric,	8,606 18	
	<u>\$64,647 68</u>	<u>\$64,647 68</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance of gas manufacturing account,		\$12,432 95
Balance of electric manufacturing account,		8,606 18
Interest received,		55 56
Water rates,		586 51
Wiring account,		736 02
Dividends declared,	\$10,000 00	
Interest paid,	4,065 11	
Depreciation fund,		1,500 00
Depreciation,	34,852 11	
Premium on new stock,		25,000 00
	<u>\$48,917 22</u>	<u>\$48,917 22</u>

FRAMINGHAM ELECTRIC COMPANY.

ASSETS.

Real estate,	\$12,887 87
Steam plant,	24,873 03
Electric plant,	41,476 43
Lines, meters, lamps and globes,	47,733 42
Franchise,	3,062 35
Due for electric light and power,	3,186 94
Fuel on hand,	} 1,140 31
Carbons on hand,	
Oil and waste on hand,	
Incandescent lamps on hand,	
Globes on hand,	
Other electric materials on hand,	
Motors on hand,	} 18,116 70
Inside wiring,	
Insurance,	200 00
Office furniture,	168 00
Cash on hand,	84 14
Total assets, as per books of the company,	\$152,929 19

LIABILITIES.

Capital stock,	\$80,000 00
Bonds issued,	50,000 00
Notes payable,	1,185 00
Unpaid bills,	16,996 29
Total liabilities, as per books of the company,	\$148,181 29
Profit and loss balance,	4,747 90
	\$152,929 19

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$12,334 20	
Income from sale of light and power,		\$17,147 45
Balance to profit and loss,	4,793 25	
	\$17,147 45	\$17,147 45

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$2,918 99
Balance of electric manufacturing account,		4,793 25
Care of fire alarm,		199 92
Other items of income,		125 00
Interest paid,	\$3,289 26	
Balance June 30, 1892,	4,747 90	
	\$8,037 16	\$8,037 16

FRAMINGHAM GAS FUEL AND POWER COMPANY.

ASSETS.

Real estate,	\$31,948 64
Machinery and manufacturing appliances,	30,747 37
Street mains,	26,360 31
Meters,	2,427 40
Due for gas,	386 39
Coal on hand,	164 22
Purifying materials on hand,	98 55
Other materials on hand,	1,321 47
Stoves on hand,	2,187 45
Gas fixtures on hand, }	
Tools,	716 46
Horses, wagons, etc.,	216 75
Sundry accounts due the company,	1,518 47
Office furniture,	1,044 71
Cash on hand,	14 43
Patent rights and franchise,	40,000 00
<hr/>	
Total assets, as per books of the company,	\$139,152 62
Profit and loss balance,	24,394 99
<hr/>	
	\$163,547 61

LIABILITIES.

Capital stock,	\$75,000 00
Bonds issued,	75,000 00
Notes payable,	7,400 00
Unpaid bills,	297 61
Interest due but not paid,	5,850 00
<hr/>	
Total liabilities, as per books of the company,	\$163,547 61

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$7,354 35	
Income from sale of gas,		\$3,470 74
other sources,		51 94
Balance to profit and loss,		3,831 67
<hr/>		
	\$7,354 35	\$7,354 35

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,	\$16,600 29	
Balance of gas manufacturing account,	3,831 67	
Interest paid,	4,500 00	
Jobbing account,		\$208 72
Other items of income,		328 25
Balance June 30, 1892,		24,394 99
<hr/>		
	\$24,931 96	\$24,931 96

FRANKLIN.

(See UNION ELECTRIC LIGHT COMPANY.)

FRANKLIN ELECTRIC LIGHT COMPANY (OF TURNER'S FALLS).

ASSETS.	
Electric plant,	\$11,007 46
Cash on hand,	361 68
Total assets, as per books of the company,	<u>\$11,369 14</u>

LIABILITIES.	
Capital stock,	\$10,000 00
Notes payable,	300 00
Total liabilities, as per books of the company,	<u>\$10,300 00</u>
Profit and loss balance,	1,069 14
	<u>\$11,369 14</u>

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses,	\$2,956 99		
Income from sale of light and power,			\$3,674 86
Balance to profit and loss,	717 87		
	<u>\$3,674 86</u>		<u>\$3,674 86</u>

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1891,			\$765 52
Balance of electric manufacturing account,			717 87
Dividends declared,	\$400 00		
Interest paid,	14 25		
Balance June 30, 1892,	1,069 14		
	<u>\$1,483 39</u>		<u>\$1,483 39</u>

GARDNER ELECTRIC LIGHT COMPANY.

ASSETS.	
Real estate,	\$7,000 00
Steam plant,	10,002 75
Electric plant,	16,017 88
Lines, meters, lamps and globes,	15,343 49
Due for electric light and power,	854 47
Fuel on hand,	215 00
Carbons on hand,	91 80
Oil and waste on hand,	55 60
Incandescent lamps on hand,	276 36
Globes on hand,	6 50
Other materials on hand, }	891 44
Electric fixtures on hand, }	
Other apparatus,	63 90
Sundry accounts due the company,	428 46
Office furniture,	29 42
Cash on hand,	573 48
Incandescent lamps in use,	658 50
Total assets, as per books of the company,	<u>\$62,509 05</u>

LIABILITIES.

Capital stock,	\$30,000 00
Unpaid bills,	326 94
Reserved fund,	15,000 00
Total liabilities, as per books of the company,	\$45,326 94
Profit and loss balance,	7,182 11
	<u>\$52,509 05</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$8,092 53	
Income from sale of light and power,		\$12,296 96
Balance to profit and loss,	4,204 43	
	<u>\$12,296 96</u>	<u>\$12,296 96</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,	\$2,938 82	
Balance of electric manufacturing account,		\$4,204 43
Certificates of old company surrendered,		28,700 00
Jobbing account,		544 74
Other items of income,		81 14
Dividends declared,	1,250 00	
Rebates and bad debts,	1,662 87	
Depreciation,	20,496 51	
Balance June 30, 1892,	7,182 11	
	<u>\$33,530 31</u>	<u>\$33,530 31</u>

GARDNER GAS WORKS.

(Mrs. M. L. RUGGLES.)

ASSETS.

Real estate,	}	
Machinery and manufacturing appliances,		
Street mains,		
Meters,		\$14,100 00
Oil on hand,		210 47
Stoves on hand,		150 00
Gas fixtures on hand,		30 00
Total assets, as per books of the company,		<u>\$14,490 47</u>

LIABILITIES.

Notes payable,	\$12,500 00
Unpaid bills,	279 08
Total liabilities, as per books of the company,	\$12,779 08
Profit and loss balance,	1,711 39
	<u>\$14,490 47</u>

MANUFACTURING ACCOUNT.

(From May 23 to June 30, 1892.)

	Dr.	Cr.
Operating expenses,	\$267 02	
Income from sale of gas,		\$365 80
Balance to profit and loss,	98 78	
	<u>\$365 80</u>	<u>\$365 80</u>

GLOUCESTER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$37,376 35
Steam plant,	31,263 40
Electric plant,	20,855 38
Lines, meters, lamps and globes,	14,227 50
Patent rights,	5,000 00
Due for electric light and power,	2,766 75
Fuel on hand,	2,633 40
Carbons on hand,	43 00
Oil and waste on hand,	13 85
Incandescent lamps on hand,	547 26
Globes on hand,	67 54
Unexpired insurance,	254 21
Tools,	135 00
Sundry accounts due the company,	276 36
Office furniture,	87 00
Cash on hand,	332 44
Total assets, as per books of the company,	\$115,679 44

LIABILITIES.

Capital stock,	\$50,000 00
Bonds issued,	50,000 00
Notes payable,	4,000 00
Unpaid bills,	1,916 73
Interest due but not paid,	750 00
Total liabilities, as per books of the company,	\$106,666 73
Profit and loss balance,	9,012 71
	\$115,679 44

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$10,376 75	
Income from sale of light and power,		\$14,333 92
Balance to profit and loss,	3,957 17	
	\$14,333 92	\$14,333 92

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$8,753 25
Balance of electric manufacturing account,		3,957 17
Sale of old station,		350 00
Rents,		156 25
Interest paid,	\$1,010 97	
Construction charged off,	35 24	
Depreciation,	3,167 75	
Balance June 30, 1892,	9,012 71	
	\$13,216 67	\$13,216 67

GLOUCESTER GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$40,000 00
Machinery and manufacturing appliances, } Street mains, } Meters, }	40,000 00
Due for gas,	3,854 12
Gas coal on hand,	3,042 00
Coke on hand,	200 61
Tar on hand,	934 10
Purifying materials on hand,	50 00
Other materials on hand,	1,207 50
Stoves on hand,	125 00
Gas fixtures and fitting tools,	350 00
Gas on hand,	104 80
Sundry accounts due the company,	3,313 70
Cash on hand,	3,284 46
Notes receivable,	760 27
Total assets, as per books of the company,	\$97,226 56

LIABILITIES.

Capital stock,	\$80,000 00
Total liabilities, as per books of the company,	\$80,000 00
Profit and loss balance,	17,226 56
	\$97,226 56

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$18,581 01	
Income from sale of gas,		\$26,272 81
residuals,		3,413 30
Balance to profit and loss,	11,105 10	
	\$29,686 11	\$29,686 11

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$17,515 17
Balance of gas manufacturing account,		11,105 10
Balance of gas fitting account,		413 64
Interest received,		46 65
Rents of wharf,		2,024 52
Other items of income,		127 66
Dividends declared,	\$9,600 00	
Construction charged off,	3,891 18	
Depreciation,	615 00	
Balance June 30, 1892,	17,226 56	
	\$31,232 74	\$31,232 74

GREAT BARRINGTON ELECTRIC LIGHT COMPANY.

ASSETS.

Steam plant,	\$5,530 28
Electric plant,	16,867 25
Lines, lamps and globes,	9,172 62
Meters,	209 60
Due for electric light and power,	1,414 91
Fuel on hand,	42 75
Carbons on hand,	19 55
Oil and waste on hand,	8 55
Incandescent lamps on hand,	306 65
Globes on hand,	13 66
Other materials on hand,	486 23
Tools on hand,	87 60
Cash on hand,	16 13
Investments,	1,100 00
Total assets, as per books of the company,	\$35,275 58

LIABILITIES.

Capital stock,	\$23,800 00
Notes payable,	6,134 30
Unpaid bills,	4,827 99
Interest due but not paid,	73 45
Total liabilities, as per books of the company,	\$34,835 74
Profit and loss balance,	439 84
	\$35,275 58

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$6,146 40	
Income from sale of light and power,		\$6,388 66
Balance to profit and loss,	242 26	
	\$6,388 66	\$6,388 66

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$538 85
Balance of electric manufacturing account,		242 26
Interest paid,	\$308 11	
Other items,	33 16	
Balance June 30, 1892,	439 84	
	\$781 11	\$781 11

GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$4,000 00
Steam plant,	10,030 07
Electric plant,	24,129 09
Construction account,	3,147 57
Due for electric light and power,	476 80
Fuel on hand,	267 50
Carbons on hand,	27 00
Oil and waste on hand,	50 80
Incandescent lamps on hand,	196 20
Other materials on hand,	703 83
Sundry accounts due the company,	559 17
Cash on hand,	122 67
Notes receivable,	175 00
	<hr/>
Total assets, as per books of the company,	\$43,887 70

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	9,000 00
Notes payable,	1,000 00
Unpaid bills,	1,728 89
Amounts due from the company, not included above,	430 31
	<hr/>
Total liabilities, as per books of the company,	\$42,159 20
Profit and loss balance,	1,728 50
	<hr/>
	\$43,887 70

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$9,206 85	
Income from sale of light and power,		\$10,549 29
Balance to profit and loss,	1,342 44	
	<hr/>	<hr/>
	\$10,549 29	\$10,549 29

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$358 33
Balance of electric manufacturing account,		1,342 44
Wiring account,		218 76
Other items of income,		295 90
Interest paid,	\$486 93	
Balance June 30, 1892,	1,728 50	
	<hr/>	<hr/>
	\$2,215 43	\$2,215 43

GREENFIELD GAS LIGHT COMPANY.

ASSETS.

Real estate, }		\$44,608 47
Machinery and manufacturing appliances, }		
Street mains,		4,404 44
Meters,		1,513 71
Due for gas,		762 58
Gas coal on hand,		248 00
Coke on hand,		20 00
Tar on hand,		315 00
Enrichers on hand,		110 50
Purifying materials on hand,		72 00
Other materials on hand,		96 54
Stoves on hand, }		176 87
Gas fixtures on hand, }		
Sundry accounts due the company,		357 78
Cash on hand,		693 50
		<hr/>
Total assets, as per books of the company,		\$53,379 39

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	1,000 00
Amounts due from the company, not included above,	623 56
	<hr/>
Total liabilities, as per books of the company,	\$51,623 56
Profit and loss balance,	1,755 83
	<hr/>
	\$53,379 39

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$6,079 95	
Income from sale of gas,		\$7,346 81
residuals,		626 45
other sources,		223 28
Balance to profit and loss,	2,116 59	
	<hr/>	<hr/>
	\$8,196 54	\$8,196 54

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,	\$103 11	
Balance of gas manufacturing account,		\$2,116 59
Dividends declared (preferred stock),	120 00	
Interest paid,	84 80	
Depreciation,	52 85	
Balance June 30, 1892,	1,755 83	
	<hr/>	<hr/>
	\$2,116 59	\$2,116 59

HAVERHILL ELECTRIC COMPANY.

ASSETS.

Real estate, . . . . .	}	. . . . .	\$154,963 87
Steam plant,			
Electric plant, . . . . .	}	. . . . .	7,652 18
Lines, meters, lamps and globes, Due for electric light and power,			
Fuel on hand (electric light), . . . . .	}	. . . . .	1,368 15
Carbons on hand,			
Oil and waste on hand, . . . . .	}	. . . . .	278 60
Incandescent lamps on hand,			
Globes on hand, . . . . .	}	. . . . .	28,488 34
Other electric materials on hand, Motors on hand,			
Electric fixtures on hand, . . . . .	}	. . . . .	278 60
Horses, wagons, etc.,			
Sundry accounts due the company,			278 60
Cash on hand,			28,488 34
Total assets, as per books of the company,			\$192,751 14

LIABILITIES.

Capital stock,	\$85,000 00
Bonds issued,	32,500 00
Notes payable,	9 800 00
Unpaid bills,	3,304 31
Amounts due from the company, not included above,	40,600 00
Total liabilities, as per books of the company,	
Profit and loss balance,	21,546 83
\$192,751 14	

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$22,334 59	
Income from sale of light and power,		\$35,452 35
Balance to profit and loss,	13,117 76	
	\$35,452 35	\$35,452 35

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$16,488 55
Balance of electric manufacturing account,		13,117 76
Rents,		192 02
Dividends declared,	\$6,800 00	
Interest paid,	1,451 50	
Balance June 30, 1892,	21,546 83	
	\$29,798 33	\$29,798 33

HAVERHILL GAS LIGHT COMPANY.

ASSETS.

R eal estate,	\$25,033 71
M achinery and manufacturing appliances,	120,868 06
S treet mains,	37,768 92
M eters,	9,563 84
D ue for gas,	8,893 80
G as coal on hand,	278 00
O ther coal on hand,	550 00
C oke on hand,	379 68
T ar on hand,	750 00
E nrichers on hand,	635 82
P urifying materials on hand,	500 00
L ungren lamps,	4,376 94
S undry accounts due the company,	701 24
C ash on hand,	655 71
I nvestments,	21,616 29
Total assets, as per books of the company,	\$232,562 00

LIABILITIES.

C apital stock,	\$75,000 00
N otes payable,	47,500 00
U npaid bills,	4,881 97
Total liabilities, as per books of the company,	\$127,381 97
P rofit and loss balance,	105,180 03
	\$232,562 00

MANUFACTURING ACCOUNT.

	Dr.	Cr.
O perating expenses,	\$58,544 33	
I ncome from sale of gas,		\$73,252 66
I ncome from residuals,		6,332 97
B alance to profit and loss,	21,041 30	
	\$79,585 63	\$79,585 63

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
B alance June 30, 1891,		\$93,882 73
B alance of gas manufacturing account,		21,041 30
R ents,		561 75
D ividends declared,	\$7,500 00	
I nterest paid,	2,805 75	
B alance June 30, 1892,	105,180 03	
	\$115,485 78	\$115,485 78

HOLYOKE WATER POWER COMPANY.

MANUFACTURING ACCOUNT.

<i>Gas Department.</i>		Dr.	Cr.
Inventory June 30, 1891,		\$9,818 86	
Extensions,		8,292 23	
Gas stoves,		481 39	
Operating expenses,		51,307 20	
Balance,		27,704 96	
Income from sale of gas,			\$78,031 61
residuals,			11,679 80
sale of gas stoves,			368 82
Inventory June 30, 1892,			7,024 41
		\$97,604 64	\$97,604 64
<i>Electric Department.</i>		Dr.	Cr.
Operating expenses,		\$22,639 61	
Balance,		22,005 12	
Income from sale of light and power,			\$43,792 85
Other sources,			266 51
Gain on inventory,			595 37
		\$44,644 73	\$44,644 73

HUDSON ELECTRIC LIGHT COMPANY.

ASSETS.

Steam plant,	\$1,365 77
Electric plant,	6,772 63
Lines, meters, lamps and globes,	8,427 20
Due for electric light and power,	475 75
Cash on hand,	2,415 59
Investments,	5,875 00
Total assets, as per books of the company,	\$25,331 94

LIABILITIES.

Capital stock,	\$15,000 00
Notes payable,	7,000 00
Unpaid bills,	225 65
Total liabilities, as per books of the company,	\$22,225 65
Profit and loss balance,	3,106 29
	\$25,331 94

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$2,685 77	
Income from sale of light and power,		\$4,877 30
Balance to profit and loss,	2,191 53	
	\$4,877 30	\$4,877 30

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$1,337 59
Balance of electric manufacturing account,		2,191 53
Oil lamps, maintenance,	\$520 00	620 00
Interest paid,	422 83	
Balance June 30, 1892,	3,106 29	
	<u>\$4,049 12</u>	<u>\$4,049 12</u>

HYDE PARK ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$15,200 22
Steam plant,	33,870 50
Electric plant,	31,423 91
Lines, meters, lamps, globes and transformers,	71,267 02
Patent rights,	20,250 50
Due for electric light and power,	2,120 60
Fuel on hand,	124 25
Carbons on hand,	20 00
Oil and waste on hand,	41 35
Incandescent lamps on hand,	743 20
Globes on hand,	49 50
Other materials on hand,	32 60
Horses, wagons, etc.,	198 00
Sundry accounts due the company,	444 60
Office furniture,	60 30
Cash on hand,	805 84
Notes receivable,	10 74
Advance payments of taxes, insurance, water and interest,	1,069 94
Total assets, as per books of the company,	<u>\$177,733 07</u>

LIABILITIES.

Capital stock,	\$100,000 00
Bonds issued,	50,000 00
Notes payable,	10,284 38
Unpaid bills,	11,833 82
Total liabilities, as per books of the company,	<u>\$172,118 20</u>
Profit and loss balance,	5,614 87
	<u>\$177,733 07</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$11,939 40	
Sale of light and power,		\$18,839 58
Balance to profit and loss,	6,900 18	
	<u>\$18,839 58</u>	<u>\$18,839 58</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$5,459 93
Balance of electric manufacturing account,		6,900 18
Dividends declared,	\$4,000 00	
Interest paid,	2,745 24	
Balance June 30, 1892,	5,614 87	
	<u>\$12,360 11</u>	<u>\$12,360 11</u>

IPSWICH GAS LIGHT COMPANY.

ASSETS.	
Real estate,	\$3,700 00
Machinery and manufacturing appliances,	2,000 00
Street mains,	5,100 00
Meters,	1,800 00
Due for gas,	109 18
Coal on hand,	22 00
Oil on hand,	100 00
Cash on hand,	238 88
Total assets, as per books of the company,	\$13,070 06
Profit and loss balance,	12,292 79
	<u>\$25,362 85</u>
LIABILITIES.	
Capital stock,	\$16,000 00
Bonds issued,	8,000 00
Notes payable,	400 00
Unpaid bills,	962 85
Total liabilities, as per books of the company,	\$25,362 85

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$3,779 97	
Income from sale of gas,		\$5,084 50
Balance to profit and loss,	1,304 53	
	<u>\$5,084 50</u>	<u>\$5,084 50</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,	\$13,502 44	
Balance of gas manufacturing account,		\$1,304 53
Interest paid,	521 00	
Other items,	273 88	
Balance June 30, 1892,		12,992 79
	<u>\$14,297 32</u>	<u>\$14,297 32</u>

JAMAICA PLAIN GAS LIGHT COMPANY.

ASSETS.	
Real estate,	\$118,000 00
Machinery and manufacturing appliances,	99,728 72
Street mains,	96,191 00
Due for gas,	10,364 33
Gas coal on hand,	5,284 00
Coke on hand,	200 00
Tar on hand,	225 00
Enrichers on hand,	180 00
Other materials on hand,	1,102 90
Horses, wagons, etc.,	400 00
Sundry accounts due the company,	2,039 14
Office furniture,	750 00
Cash on hand,	4,804 31
Notes receivable,	15,000 00
Total assets, as per books of the company,	\$354,269 40

LIABILITIES.

Capital stock,	\$250,000 00
Notes payable,	20,000 00
Premium account,	17,775 00
Deposits,	396 40
Total liabilities, as per books of the company,	\$288,171 40
Profit and loss balance,	66,098 00
	<u>\$354,269 40</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$56,078 96	
Income from sale of gas,		\$79,072 34
Income from residuals,		9,531 84
Balance to profit and loss,	32,525 22	
	<u>\$88,604 18</u>	<u>\$88,604 18</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$53,943 47
Balance of gas manufacturing account,		32,525 22
Premium on new stock,		17,775 00
Rents,		30 00
Old bills collected,		16 17
Dividends declared,	\$16,800 00	
Interest paid,	2,661 13	
Jobbing account,	674 56	
Bad debts,	281 17	
Premium account,	17,775 00	
Balance June 30, 1892,	66,098 00	
	<u>\$104,289 86</u>	<u>\$104,289 86</u>

LAWRENCE GAS COMPANY.

ASSETS.

Real estate (gas),	}	\$500,996 18
Machinery and manufacturing appliances (gas),		
Street mains (gas),		
Meters (gas),		
Due for gas,		8,973 54
Water gas fuel,		1,654 70
Gas coal on hand,		7,473 53
Coke on hand,		1,409 00
Tar on hand,		3,135 15
Enrichers on hand,		1,418 69
Purifying materials on hand,		1,539 84
Other gas materials on hand,		9,559 19
Stoves on hand,		597 61
Gas fixtures on hand,		8,864 91
Real estate (electric),		24,048 81
Steam plant (electric),	}	185,708 54
Electric plant,		
Lines, meters, lamps and globes (electric),		
Due for electric light and power,		6,303 70
Fuel on hand (electric light),		59 24
Carbons on hand,		75 90
Oil and waste on hand,		118 20

Incandescent lamps on hand,	\$1,954 44
Globes on hand,	66 90
Other electric materials on hand,	2,038 88
Aqua ammonia,	2,854 23
Sundry accounts due the company,	2,930 91
Cash on hand,	16,637 09
Interest,	226 00
Total assets, as per books of the company,	\$788,644 18

LIABILITIES.

Capital stock,	\$530,000 00
Bonds issued,	125,000 00
Notes payable,	60,000 00
Deposits,	26 00
Premium account,	10,125 00
Total liabilities, as per books of the company,	\$725,151 00
Profit and loss balance,	63,493 18
	\$788,644 18

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$95,474 51	
{ electric (arc department),	12,717 15	
Income from sale of gas,		\$100,014 28
residuals,		18,692 97
sale of arc lights and electric power,		20,286 75
other sources,		315 98
Balance to profit and loss, { gas,	23,548 72	
{ electric (arc department),	7,569 60	
	\$139,309 98	\$139,309 98

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$53,962 84
Balance of gas manufacturing account,		23,548 72
Edison department surplus,		22,776 46
Balance of electric manufacturing account (arc department),		7,569 60
Premium on new stock,		10,125 00
Rents,		828 96
Other items of income,		20 60
Dividends declared,	\$35,000 00	
Interest paid,	10,203 80	
Premium account,	10,125 00	
Other items,	10 20	
Balance June 30, 1892,	63,493 18	
	\$118,832 18	\$118,832 18

MANUFACTURING ACCOUNT.

Edison Department.

	Dr.	Cr.
Operating expenses,	\$35,646 75	
Income from sale of light and power,		\$43,077 30
Income from other sources,		1,406 11
Balance to profit and loss,	8,836 66	
	\$44,483 41	\$44,483 41

PROFIT AND LOSS ACCOUNT.

Edison Department.

	Dr.	Cr.
Balance June 30, 1891,		\$12,571 52
Jobbing account,		1,146 01
Balance of electric manufacturing account,		6,836 66
Lamp sales,		968 01
Rents,		154 34
Other items of income,		56 00
Interest paid,	\$120 38	
Depreciation,	825 70	
Balance June 30, 1892,	22,776 46	
	<hr/>	
	\$23,722 54	\$23,722 54

LEE ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$1,500 00
Machinery and manufacturing appliances (gas),	2,218 88
Street mains (gas),	4,121 19
Meters (gas),	685 85
Due for gas,	25 50
Gas coal on hand,	5 00
Other gas materials on hand,	48
Tools,	15 75
Gas fixtures on hand,	2,122 87
Real estate,	4,500 68
Steam plant,	4,027 38
Electric plant,	9,333 89
Lines, meters, lamps and globes,	21,707 43
Due for electric light and power,	893 73
Fuel on hand,	131 50
Oil and waste on hand,	45 00
Incandescent lamps on hand,	443 55
Other electric materials on hand,	816 18
Electric fixtures on hand,	143 64
Horses, wagons, etc.,	116 87
Office furniture,	15 75
Cash on hand,	69 54
	<hr/>
Total assets, as per books of the company,	\$52,940 56
Profit and loss balance,	2,851 52
	<hr/>
	\$55,792 08

LIABILITIES.

Capital stock,	\$20,000 00
Bonds issued,	15,000 00
Notes payable,	2,492 51
Unpaid bills,	216 29
Interest accrued,	1,200 00
Amounts due from the company, not included above,	16,883 28
	<hr/>
Total liabilities, as per books of the company,	\$55,792 08

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$776 18	
{ electric,	4,978 05	
Income from sale of gas,		\$334 51
Income from sale of light and power,		4,820 12
Balance to profit and loss, { gas,		441 67
{ electric,		157 93
	<u>\$5,754 23</u>	<u>\$5,754 23</u>
PROFIT AND LOSS ACCOUNT.		
	Dr.	Cr.
Balance June 30, 1891,	\$229 38	
Balance of gas manufacturing account,	441 67	
Balance of electric manufacturing account,	157 93	
Rents,	135 25	\$196 00
Other items of income,		150 00
Interest,	1,759 08	
Bad debts,	474 21	
Balance June 30, 1892,		2,851 52
	<u>\$3,197 52</u>	<u>\$3,197 52</u>

LEICESTER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$10,180 00
Steam plant,	12,973 05
Electric plant,	6,100 00
Lines and transformers,	13,114 05
Water power,	2,800 00
Due for electric light and power,	1,160 71
Fuel on hand,	31 75
Oil and waste on hand,	59 15
Incandescent lamps on hand,	129 20
Other materials on hand,	149 97
Tools,	125 40
Taxes,	178 13
Cash on hand,	41 30
Insurance,	128 13
Total assets, as per books of the company,	<u>\$47,170 84</u>
Profit and loss balance,	1,006 85
	<u>\$48,177 69</u>

LIABILITIES.

Capital stock,	\$25,000 00
Bonds issued,	20,000 00
Unpaid bills,	2,636 02
Interest due but not paid,	541 67
Total liabilities, as per books of the company,	<u>\$48,177 69</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$3,896 05	
Income from sale of light and power,		\$4,598 34
Balance to profit and loss,	702 29	
	<u>\$4,698 34</u>	<u>\$4,598 34</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,	\$7,473 80	
Balance of electric manufacturing account,		\$702 29
Revaluation of real estate and water power,		7,439 83
Interest paid,	1,675 17	
Balance June 30, 1892,		1,006 86
	\$9,148 97	\$9,148 97

LEOMINSTER ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$11,164 36
Steam plant,	22,587 44
Electric plant,	21,764 28
Lines, meters, lamps and globes,	51,518 28
Franchise,	10,000 00
Due for electric light and power,	2,064 41
Fuel on hand,	43 47
Carbons on hand,	18 80
Oil and waste on hand,	18 70
Incandescent lamps on hand,	509 70
Globes on hand,	38 21
Other materials on hand,	565 53
Interest,	501 29
Insurance,	311 86
Horses, wagons, etc.,	203 00
Taxes,	259 65
Office furniture,	75 77
Cash on hand,	829 74
Notes receivable,	20 00
Total assets, as per books of the company,	\$122,484 49
Profit and loss balance,	2,381 27
	\$124,865 76

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	53,443 06
Unpaid bills,	21,422 70
Total liabilities, as per books of the company,	\$124,865 76

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$11,273 36	
Income from sale of light and power,		\$12,461 18
Income from other sources,		44 08
Balance to profit and loss,	1,231 90	
	\$12,505 26	\$12,505 26

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,	\$1,078 12	
Balance of electric manufacturing account,		\$1,231 90
Interest paid,	2,454 31	
Wiring account,	80 74	
Balance June 30, 1892,		2,381 27
	\$3,613 17	\$3,613 17

LEOMINSTER GAS LIGHT COMPANY.

ASSETS.		
Real estate,	}	
Machinery and manufacturing appliances,		\$48,054 47
Street mains,		
Meters,		1,945 53
Due for gas,		1,041 60
Gas coal on hand,		16 48
Oil on hand,		207 15
Sundry accounts due the company,		22 60
Cash on hand,		1,483 95
Notes receivable,		1,200 00
Total assets, as per books of the company,		\$53,971 78

LIABILITIES.		
Capital stock,		\$50,000 00
Total liabilities, as per books of the company,		\$50,000 00
Profit and loss balance,		3,971 78
		<u>\$53,971 78</u>

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses,		\$4,702 35	
Income from sale of gas,			\$7,503 82
other sources,			22 60
Balance to profit and loss,		2,824 07	
		<u>\$7,526 42</u>	<u>\$7,526 42</u>

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1891,			\$3,533 59
Balance of gas manufacturing account,			2,824 07
Interest received,			57 87
Rents,			78 00
Other items of income,			34 00
Dividends declared,	\$2,000 00		
Construction charged off,	490 05		
Other items,	65 70		
Balance June 30, 1892,	3,971 78		
	<u>\$6,527 53</u>		<u>\$6,527 53</u>

LEXINGTON GAS LIGHT COMPANY.

ASSETS.		
Real estate,		\$1,514 95
Machinery and manufacturing appliances,		21,523 73
Street mains,		7,490 90
Meters,		671 75
Due for gas,		466 86
Tar on hand,		24 50
Oil on hand,		28 00
Other materials on hand,		28 74
Cash on hand,		721 41
Notes receivable,		546 00
Total assets, as per books of the company,		\$33,016 84

LIABILITIES.

Capital stock,	\$20,000 00
Notes payable,	326 50
Unpaid bill,	264 24
<hr/>	
Total liabilities, as per books of the company,	\$20,590 74
Profit and loss balance,	12,426 10
<hr/>	
	\$33,016 84

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$3,558 68	
Income from sale of gas,		\$4,648 95
residuals,		7 00
other sources,		23 80
Balance to profit and loss,	1,121 07	
<hr/>		<hr/>
	\$4,679 75	\$4,679 75

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$12,393 07
Balance of gas manufacturing account,		1,121 07
Interest received,		14 21
Rents,		10 00
Dividends declared,	\$1,100 00	
Interest paid,	12 25	
Balance June 30, 1892,	12,426 10	
<hr/>		<hr/>
	\$13,538 35	\$13,538 35

LOWELL ELECTRIC LIGHT CORPORATION.

ASSETS.

Real estate,	\$27,058 14
Steam plant,	98,414 51
Electric plant,	116,209 84
Lines, meters, lamps and globes,	227,048 82
Inside wiring,	6,446 31
Due for electric light and power,	11,911 25
Fuel on hand,	2,700 00
Carbons on hand,	760 00
Oil and waste on hand,	260 00
Incandescent lamps on hand,	108 00
Globes on hand,	182 40
Other materials on hand,	3,902 99
Horses, wagons, etc.,	600 00
Sundry accounts due the company,	674 18
Office furniture,	180 00
Cash on hand,	2,279 82
<hr/>	
Total assets, as per books of the company,	\$498,736 26

LIABILITIES.

Capital stock,	\$284,900 00
Bonds issued,	1,000 00
Notes payable,	165,453 90
Unpaid bills,	7,662 38
<hr/>	
Total liabilities, as per books of the company,	\$459,016 28
Profit and loss balance,	39,719 98
	<hr/>
	\$498,736 26

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$63,385 93	
Income from sale of light and power,		\$103,416 22
Balance to profit and loss,	40,030 29	
	<hr/>	<hr/>
	\$103,416 22	\$103,416 22

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$23,758 97
Jobbing account,		58 74
Balance of electric manufacturing account,		40,030 29
Interest received,		216 14
Insurance,		606 40
Rent of lines,		170 07
Materials omitted from assets June 30, 1891,		2,819 25
Other items of income,		2 00
Dividends declared,	\$19,470 50	
Interest paid,	7,382 14	
Depreciation,	931 34	
Omitted from liabilities June 30, 1891,	157 90	
Balance June 30, 1892,	39,719 98	
	<hr/>	<hr/>
	\$67,661 86	\$67,661 86

LOWELL GAS LIGHT COMPANY.

ASSETS.

Real estate,	}	\$425,000 00
Machinery and manufacturing appliances,		
Street mains,		
Meters,		
Due for gas,		2,306 34
Gas coal on hand,		6,229 86
Coke on hand,		1,040 00
Tar on hand,		2,000 00
Enrichers on hand,		127 46
Purifying materials on hand,		100 00
Stoves on hand,		13,250 00
Cash on hand,		25,623 32
Investments,		75,000 00
		<hr/>
Total assets, as per books of the company,		\$550,676 98

LIABILITIES.

Capital stock,	\$500,000 00
Total liabilities, as per books of the company,	\$500,000 00
Profit and loss balance,	50,676 98
	<u>\$550,676 98</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$237,773 09	
Income from sale of gas,		\$265,843 26
residuals,		63,154 93
Balance to profit and loss,	91,225 10	
	<u>\$328,998 19</u>	<u>\$328,998 19</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$27,802 50
Balance of gas manufacturing account,		91,225 10
Rents,		5,224 92
Dividends declared,	\$60,000 00	
Interest paid,	1,723 77	
Construction charged off,	11,480 67	
Depreciation,	371 10	
Balance June 30, 1892,	50,676 98	
	<u>\$124,252 52</u>	<u>\$124,252 52</u>

LYNN GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$180,297 60
Machinery and manufacturing appliances (gas),	
Street mains (gas),	} 120,000 00
Meters (gas),	
Due for gas,	18,938 35
Gas coal on hand,	4,440 49
Tar on hand,	250 00
Purifying materials on hand,	150 00
Stoves on hand,	961 41
Real estate (electric),	23,034 79
Steam plant (electric),	35,976 71
Electric plant,	46,487 24
Lines, meters, lamps and globes (electric),	82,980 67
Patent rights,	15,000 00
Due for electric light and power,	11,445 74
Carbons on hand,	138 10
Incandescent lamps on hand,	215 00
Globes on hand,	44 00
Sundry accounts due the company,	1,858 80
Cash on hand,	1,501 40
Wharf at works,	5,551 50
Total assets, as per books of the company,	<u>\$549,271 80</u>

LIABILITIES.		
Capital stock,		\$375,000 00
Notes payable,		80,500 00
Unpaid bills,		9,137 29
Deposits,		127 16
Depreciation fund,		10,000 00
Amounts due from the company, not included above,		1,708 86
Total liabilities, as per books of the company,		<u>\$476,473 31</u>
Profit and loss balance,		72,798 49
		<u>\$549,271 80</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$91,611 33	
{ electric,	58,709 58	
Income from sale of gas,		\$110,757 81
residuals,		12,220 48
sale of electric light and power,		107,813 32
Balance to profit and loss, { gas,	31,366 96	
{ electric,	49,103 74	
	<u>\$230,791 61</u>	<u>\$230,791 61</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$57,605 71
Balance of gas manufacturing account,		31,366 96
Balance of electric manufacturing account,		49,103 74
Interest received,		2,060 80
Rents,		1,425 03
Other items of income,		30 00
Dividends declared,	\$30,000 00	
Interest paid,	5,002 97	
Gas construction charged off,	13,677 45	
Depreciation (electric department),	10,000 00	
Depreciation fund,	10,000 00	
Other items,	113 33	
Balance June 30, 1892,	72,798 49	
	<u>\$141,592 24</u>	<u>\$141,592 24</u>

MALDEN ELECTRIC COMPANY.

ASSETS.		
Real estate,		\$20,000 00
Steam plant,	}	
Electric plant,		240,280 46
Lines, meters, lamps and globes,		
Patent rights,		55,000 00
Due for electric light and power,		8,728 66
Fuel on hand,		193 75
Carbons on hand,		152 70
Oil and waste on hand,		37 20
Incandescent lamps on hand,		180 00
Globes on hand,		34 07
Other materials on hand,		1,285 94
Horses, wagons, etc,		1,200 00
Sundry accounts due the company,		3,152 04
Office furniture,		250 00
Cash on hand,		9,686 54
Total assets, as per books of the company,		<u>\$340,181 36</u>

LIABILITIES.

Capital stock,	\$150,000 00
Bonds issued,	100,000 00
Notes payable,	59,403 37
Unpaid bills,	3,645 00
Total liabilities, as per books of the company,	\$313,048 37
Profit and loss balance,	27,132 99
	<u>\$340,181 36</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$35,573 45	
Income from sale of light and power,		\$60,750 59
Balance to profit and loss,	25,177 14	
	<u>\$60,750 59</u>	<u>\$60,750 59</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$19,428 85
Balance of electric manufacturing account,		25,177 14
Other items of income,		275 00
Dividends declared,	\$11,746 00	
Interest paid,	6,000 00	
Balance June 30, 1892,	27,132 99	
	<u>\$44,878 99</u>	<u>\$44,878 99</u>

MALDEN AND MELROSE GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$46,052 16
Machinery and manufacturing appliances,	85,638 36
Street mains,	148,765 37
Meters,	14,000 00
Due for gas,	14,003 93
Gas coal on hand,	6,063 46
Tar on hand,	30 00
Purifying materials on hand,	75 31
Stoves on hand,	58 40
Gas fixtures on hand,	1,963 03
Sundry accounts due the company,	4,156 35
Cash on hand,	962 66
Total assets, as per books of the company,	<u>\$321,769 03</u>

LIABILITIES.

Capital stock,	\$220,000 00
Notes payable,	16,000 00
Unpaid bills,	2,891 25
Unpaid dividends,	1,047 50
Contingent fund,	12,625 00
Total liabilities, as per books of the company,	\$252,563 75
Profit and loss balance,	69,205 28
	<u>\$321,769 03</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$42,069 90	
Income from sale of gas,		\$64,338 85
residuals,		7,270 15
other sources,		13 50
Balance to profit and loss,	29,552 60	
	<u>\$71,622 50</u>	<u>\$71,622 50</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$61,791 11
Balance of gas manufacturing account,		29,552 60
Bad debts collected,		79 12
Dividends declared,	\$17,600 00	
Interest paid,	1,038 12	
Bad debts,	1,944 27	
Depreciation,	1,092 59	
Jobbing account,	542 57	
Balance June 30, 1892,	69,205 28	
	<u>\$91,422 83</u>	<u>\$91,422 83</u>

MANUFACTURERS' GAS LIGHT COMPANY (FALL RIVER).

ASSETS.

Real estate,	}	
Machinery and manufacturing appliances,		
Street mains,		\$49,804 99
Meters,		
Due for gas,		640 00
Gas coal on hand,		2,550 00
Coke on hand,		70 00
Enrichers on hand,		700 00
Cash on hand,		2,290 22
Total assets, as per books of the company,		<u>\$56,055 21</u>

LIABILITIES.

Capital stock,	\$50,000 00
Total liabilities, as per books of the company,	<u>\$50,000 00</u>
Profit and loss balance,	6,055 21
	<u>\$56,055 21</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$15,342 22	
Income from sale of gas,		\$19,108 95
residuals,		2,824 16
Balance to profit and loss,	6,590 89	
	<u>\$29,933 11</u>	<u>\$29,933 11</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$4,429 37
Balance of gas manufacturing account,		6,590 89
Rents,		34 95
Dividends declared,	\$5,000 00	
Balance June 30, 1892,	6,055 21	
	<u>\$11,055 21</u>	<u>\$11,055 21</u>

MARBLEHEAD GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$3,745 64
Machinery and manufacturing appliances,	13,491 66
Street mains,	21,000 00
Meters,	1,668 75
Due for gas,	968 40
Gas coal on hand,	897 19
Coke on hand,	450 00
Tar on hand,	350 00
Stoves on hand,	100 00
Gas fixtures on hand,	27 90
Office furniture,	50 00
Cash on hand,	261 74
Investments,	100 00
Total assets, as per books of the company,	<u>\$43,111 18</u>
Profit and loss balance,	6,219 00
	<u>\$49,330 18</u>

LIABILITIES.

Capital stock,	\$40,000 00
Notes payable,	8,000 00
Unpaid bills,	1,330 18
Total liabilities, as per books of the company,	<u>\$49,330 18</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$7,570 87	
Income from sale of gas,		\$8,446 25
residuals,		946 63
other sources,		392 88
Balance to profit and loss,	2,214 89	
	<u>\$9,785 76</u>	<u>\$9,785 76</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,	\$8,061 79	
Balance of gas manufacturing account,		\$2,214 89
Rents,		170 60
Interest paid,	392 60	
Depreciation,	150 00	
Balance June 30, 1892,		6,219 00
	<u>\$8,604 89</u>	<u>\$8,604 89</u>

MARLBOROUGH ELECTRIC COMPANY.

ASSETS.	
Real estate,	\$5,082 13
Steam plant,	10,062 40
Electric plant,	28,869 74
Lines, meters, lamps and globes,	23,720 07
Due for electric light and power,	1,487 79
Fuel on hand,	71 40
Carbons on hand,	100 70
Oil and waste on hand,	42 75
Incandescent lamps on hand,	159 05
Globes on hand,	16 20
Sundry accounts due the company,	14 65
Cash on hand,	257 90
Total assets, as per books of the company,	\$69,884 78
LIABILITIES.	
Capital stock,	\$30,000 00
Bonds issued,	30,000 00
Unpaid bills,	275 37
Total liabilities, as per books of the company,	\$60,275 37
Profit and loss balance,	9,609 41
	\$69,884 78

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$11,111 49	
Income from sale of light and power,		\$16,049 34
Balance to profit and loss,	4,937 85	
	\$16,049 34	\$16,049 34

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$6,391 63
Balance of electric manufacturing account,		4,937 85
Interest paid,	\$1,720 07	
Balance June 30, 1892,	9,609 41	
	\$11,329 48	\$11,329 48

MARLBOROUGH GAS COMPANY.

ASSETS.	
Real estate,	\$5,590 00
Machinery and manufacturing appliances,	53,507 51
Street mains,	9,857 40
Meters,	1,264 11
Due for gas,	1,027 80
Gas coal on hand,	1,673 06
Charcoal on hand,	122 08
Tar on hand,	252 00
Purifying materials on hand,	30 96
Other materials on hand,	202 27
Stoves on hand,	1,749 16
Sundry accounts due the company,	1,121 19
Cash on hand,	146 70
Total assets, as per books of the company,	\$76,544 24

LIABILITIES.

Capital stock,	\$50,000 00
Unpaid bills,	909 76
Total liabilities, as per books of the company,	<u>\$50,909 76</u>
Profit and loss balance,	25,634 48
	<u>\$76,544 24</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$8,295 78	
Income from sale of gas,		\$7,895 70
residuals,		150 00
other sources,		29 60
Balance to profit and loss,		220 48
	<u>\$8,295 78</u>	<u>\$8,295 78</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$25,854 96
Balance of gas manufacturing account,	\$220 48	
Balance June 30, 1892,	25,634 48	
	<u>\$25,854 96</u>	<u>\$25,854 96</u>

MIDDLEBOROUGH GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$11,000 00
Machinery and manufacturing appliances (gas),	14,717 37
Street mains (gas),	8,057 94
Meters (gas),	3,257 94
Due for gas,	482 74
Gas coal on hand,	45 00
Oil on hand,	19 00
Other gas materials on hand,	12 60
Stoves on hand,	38 45
Real estate (electric),	17,510 71
Steam plant (electric),	15,675 93
Water power,	42,062 35
Electric plant,	26,960 68
Lines, meters, lamps and transformers (electric),	29,295 58
Franchise,	4,530 52
Due for electric light and power,	440 92
Fuel on hand (electric light),	13 58
Carbons on hand,	78 00
Oil and waste on hand,	51 00
Incandescent lamps on hand,	26 60
Globes on hand,	11 04
Other electric materials on hand,	268 90
Tools,	301 85
Office furniture,	16 75
Cash on hand,	502 42
Unexpired insurance,	134 45
Total assets, as per books of the company,	<u>\$175,512 32</u>
Profit and loss balance,	15,196 39
	<u>\$190,708 71</u>

LIABILITIES.

Capital stock,	\$80,000 00
Bonds issued,	80,000 00
Unpaid bills,	24,308 71
Interest due but not paid,	6,400 00
Total liabilities, as per books of the company,	\$190,708 71

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$4,518 61	
{ electric,	3,008 83	
Income from sale of gas,		\$3,657 27
sale of electric light and power,		2,729 29
Balance to profit and loss, { gas,		861 34
{ electric,		279 54
	<u>\$7,527 44</u>	<u>\$7,527 44</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,	\$9,947 32	
Balance of gas manufacturing account,	861 34	
Balance of electric manufacturing account,	279 54	
Rents,		\$91 00
Other items of income,		610 98
Interest paid,	4,800 00	
Wiring account,	10 17	
Balance June 30, 1892,		15,196 39
	<u>\$15,898 37</u>	<u>\$15,898 37</u>

MILFORD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$5,061 09
Steam plant,	10,174 00
Electric plant,	12,035 44
Lines, meters, lamps and globes,	27,942 51
Due for electric light and power,	1,265 45
Fuel on hand,	29 50
Oil and waste on hand,	59 20
Carbons on hand,	25 70
Incandescent lamps on hand,	242 73
Globes on hand,	25 65
Other materials on hand,	583 20
Tools,	228 20
Sundry accounts due the company,	354 98
Office furniture,	46 25
Cash on hand,	712 35
Total assets, as per books of the company,	\$58,786 25

LIABILITIES.

Capital stock,	\$40,000 00
Notes payable,	14,500 00
Unpaid bills,	2,215 42
Total liabilities, as per books of the company,	56,715 42
Profit and loss balance,	2,070 83
	<u>\$58,786 25</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$11,844 67	
Income from sale of light and power,		\$14,313 54
Balance to profit and loss,	2,468 87	
	<u>\$14,313 54</u>	<u>\$14,313 54</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$984 16
Balance of electric manufacturing account,		2,468 87
Interest paid,	\$1,038 15	
Other items,	344 05	
Balance June 30, 1892,	2,070 83	
	<u>\$3,453 03</u>	<u>\$3,453 03</u>

MILFORD GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,450 00
Machinery and manufacturing appliances,	64,366 60
Street mains,	31,697 56
Meters,	2,500 00
Due for gas,	1,434 49
Gas coal on hand,	2,829 24
Coke on hand,	487 50
Tar on hand,	1,050 00
Purifying materials on hand,	45 00
Other materials on hand,	461 86
Stoves on hand,	230 80
Gas fixtures on hand,	1,629 98
Office furniture,	50 00
Cash on hand,	3,832 05
Total assets, as per books of the company,	<u>\$114,055 06</u>

LIABILITIES.

Capital stock,	\$72,300 00
Unpaid dividends,	3,615 00
Depreciation fund,	35,800 00
Total liabilities, as per books of the company,	<u>\$111,715 00</u>
Profit and loss balance,	2,340 06
	<u>\$114,055 06</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$11,613 43	
Income from sale of gas,		\$17,315 04
residuals,		2,264 34
other sources,		89 99
Balance to profit and loss,	8,055 94	
	<u>\$19,669 37</u>	<u>\$19,669 37</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$1,514 12
Balance of gas manufacturing account,		8,055 94
Dividends declared,	\$7,230 00	
Balance June 30, 1892,	2,340 06	
	<u>\$9,570 06</u>	<u>\$9,570 06</u>

MILLBURY ELECTRIC COMPANY.

ASSETS.

Real estate,	\$4,511 99
Steam plant,	6,368 45
Electric plant,	5,120 00
Lines, meters, lamps and globes,	15,885 84
Due for electric light and power,	746 08
Fuel on hand,	165 60
Carbons on hand,	22 03
Oil and waste on hand,	26 76
Incandescent lamps on hand,	174 30
Globes on hand,	100 00
Other materials on hand,	667 77
Cash on hand,	24 53
Total assets, as per books of the company,	<u>\$33,753 35</u>

LIABILITIES.

Capital stock,	\$15,000 00
Notes payable,	16,836 49
Unpaid bills,	1,109 93
Total liabilities, as per books of the company,	<u>\$32,946 42</u>
Profit and loss balance,	806 93
	<u>\$33,753 35</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$3,377 06	
Income from sale of light and power,		\$3,936 00
other sources,		44 45
Balance to profit and loss,	603 39	
	<u>\$3,980 45</u>	<u>\$3,980 45</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$206 32
Balance of electric manufacturing account,		603 39
Income omitted from former accounts,		833 55
Dividends declared,	\$225 00	
Interest paid,	611 33	
Balance June 30, 1892,	806 93	
	<u>\$1,643 26</u>	<u>\$1,643 26</u>

MILTON LIGHT AND POWER COMPANY.

ASSETS.	
Real estate,	\$10,811 70
Steam plant,	10,272 00
Electric plant,	10,749 00
Lines, meters, lamps and globes,	22,789 58
Due for electric light and power,	685 89
Fuel on hand,	13 00
Oil and waste on hand,	50 00
Incandescent lamps on hand,	102 00
Other electric materials on hand,	725 00
Electric fixtures on hand,	27 00
Office furniture,	75 00
Total assets, as per books of the company,	\$66,200 17
Profit and loss balance,	4,461 99
	<u>\$60,662 16</u>
LIABILITIES.	
Capital stock,	\$30,000 00
Bonds issued,	30,000 00
Unpaid bills,	662 16
Total liabilities, as per books of the company,	\$60,662 16

NANTUCKET ELECTRIC LIGHT COMPANY.

ASSETS.	
Real estate,	\$2,025 38
Steam plant,	11,148 87
Electric plant,	19,874 04
Lines, meters, lamps and globes,	22,145 72
Patent rights,	1,413 91
Due for electric light and power,	179 32
Fuel on hand,	372 21
Carbons on hand,	57 58
Oil and waste on hand,	16 83
Incandescent lamps on hand,	85 60
Globes on hand,	26 40
Other materials on hand,	123 21
Unexpired insurance,	17 00
Office furniture,	114 31
Cash on hand,	140 52
Total assets, as per books of the company,	\$57,740 90
Profit and loss balance,	699 06
	<u>\$58,439 96</u>
LIABILITIES.	
Capital stock,	\$25,000 00
Bonds issued,	20,000 00
Notes payable,	10,419 90
Amounts due from the company, not included above,	3,020 06
Total liabilities, as per books of the company,	\$58,439 96

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$4,148 93	
Income from sale of light and power,		\$5,406 12
Balance to profit and loss,	1,257 19	
	<u>\$5,406 12</u>	<u>\$5,406 12</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,	\$394 37	
Balance of electric manufacturing account,		\$1,257 19
Wiring account,		53 35
Interest paid,	1,615 23	
Balance June 30, 1892,		699 06
	<u>\$2,009 60</u>	<u>\$2,009 60</u>

NANTUCKET GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,000 00
Machinery and manufacturing appliances,	20,000 00
Street mains,	9,540 53
Meters,	4,000 00
Due for gas,	346 00
Gas coal on hand,	703 50
Coke on hand,	60 00
Tar on hand,	12 00
Purifying materials on hand,	6 00
Stoves on hand,	160 00
Cash on hand,	144 59
Investments,	368 00
Total assets, as per books of the company,	<u>\$38,340 62</u>
Profit and loss balance,	659 38
	<u>\$39,000 00</u>

LIABILITIES.

Capital stock,	\$36,000 00
Notes payable,	3,000 00
Total liabilities, as per books of the company,	<u>\$39,000 00</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$4,663 85	
Income from sale of gas,		\$4,628 56
residuals,		124 50
other sources,		32 40
Balance to profit and loss,	121 61	
	<u>\$4,785 46</u>	<u>\$4,785 46</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$4,791 48
Balance of gas manufacturing account,		121 61
Interest received,		62 91
Interest paid,	\$75 83	
Construction charged off,	5,531 25	
Other items,	28 30	
Balance June 30, 1892,		639 38
	\$5,635 38	\$5,635 38

NATICK ELECTRIC COMPANY.

ASSETS.

Real estate,	\$25,562 80
Steam plant,	30,477 81
Electric plant,	31,570 83
Lines, meters, lamps and globes,	83,833 33
Wiring,	12,103 40
Due for electric light and power,	2,075 02
Fuel on hand,	} 1,725 31
Carbons on hand,	
Oil and waste on hand,	
Incandescent lamps on hand,	
Globes on hand,	
Other materials on hand,	
Motors on hand,	
Electric fixtures on hand,	
Sundry accounts due the company,	15 00
Cash on hand,	423 76
Total assets, as per books of the company,	\$187,787 26
Profit and loss balance,	9,414 01
	\$197,201 27

LIABILITIES.

Capital stock,	\$40,000 00
Bonds issued,	35,000 00
Notes payable,	11,983 37
Unpaid bills,	110,217 90
Total liabilities, as per books of the company,	\$197,201 27

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$12,176 61	
Income from sale of light and power,		\$13,672 80
Balance to profit and loss,	1,496 19	
	\$13,672 80	\$13,672 80

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,	\$5,170 33	
Balance of electric manufacturing account,		\$1,496 19
Unpaid bills omitted from liabilities June 30, 1891,	197 00	
Interest paid,	5,542 87	
Balance June 30, 1892,		9,414 01
	\$10,910 20	\$10,910 20

NATICK GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$16,670 38
Machinery and manufacturing appliances,	6,300 00
Street mains,	14,340 11
Meters,	1,980 12
Due for gas,	1,360 24
Gas coal on hand,	1,953 09
Coke on hand,	98 00
Tar on hand,	257 50
Purifying materials on hand,	20 00
Stoves on hand,	1,107 45
Gas fixtures on hand,	486 23
Sundry accounts due the company,	926 74
Office furniture,	195 64
Cash on hand,	16 58
Total assets, as per books of the company,	<u>\$45,712 08</u>

LIABILITIES.

Capital stock,	\$20,000 00
Notes payable,	9,525 00
Unpaid bills,	2,862 20
Total liabilities, as per books of the company,	<u>\$32,387 20</u>
Profit and loss balance,	13,324 88
	<u>\$45,712 08</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$5,864 91	
Income from sale of gas,		\$5,657 96
residuals,		503 66
other sources,		53 03
Balance to profit and loss,	349 74	
	<u>\$6,214 65</u>	<u>\$6,214 65</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$13,546 27
Balance of gas manufacturing account,		349 74
Interest paid,	\$471 13	
Liabilities omitted from balance sheet June 30, 1891,	100 00	
Balance June 30, 1892,	13,324 88	
	<u>\$13,896 01</u>	<u>\$13,896 01</u>

NEW BEDFORD GAS AND EDISON LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$164,195 73
Machinery and manufacturing appliances,	25,083 86
Street mains and services,	137,871 82
Meters (gas),	16,015 63
Due for gas,	3,865 92
Gas coal on hand,	3,030 65

Coke on hand,	24 00
Tar on hand,	583 00
Coffin Street extension,	888 14
Purifying materials on hand,	431 00
Shop account,	2,412 93
Other gas materials on hand,	4,586 07
Stoves on hand,	7,680 01
Gas and electric fixtures on hand,	3,726 44
Real estate (electric),	57,763 85
Steam plant (electric),	67,635 03
Electric plant,	223,474 78
Lines, meters, lamps and globes (electric), }	
Patent rights,	17,000 00
Due for electric light and power,	7,010 76
Fuel on hand (electric light),	802 48
Carbons on hand,	704 44
Oil and waste on hand,	107 29
Incandescent lamps on hand,	859 93
Globes on hand,	89 77
Other electric materials on hand,	12,913 64
Motors on hand,	9,189 46
Books and stationery,	166 55
Horses, wagons, etc.,	746 40
Sundry accounts due the company,	12,251 98
Office furniture,	1,546 25
Cash on hand,	381 93
Notes receivable,	434 90
Tools and supplies,	6,613 27
Total assets, as per books of the company,	<u>\$790,057 91</u>

LIABILITIES.

Capital stock,	\$550,000 00
Notes payable,	171,800 00
Unpaid bills,	7,989 00
Deposits,	360 00
Interest due but not paid,	1,478 70
Insurance reserve,	2,258 01
Depreciation fund,	29,927 93
Total liabilities, as per books of the company,	<u>\$763,813 64</u>
Profit and loss balance,	26,244 27
	<u>\$790,057 91</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$44,879 91	
{ electric,	64,886 66	
Income from sale of gas,		\$70,161 39
residuals,		6,872 11
sale of electric light and power,		90,890 52
other sources, { gas,		766 35
{ electric,		1,889 65
Balance to profit and loss, { gas,	32,920 94	
{ electric,	27,892 51	
	<u>\$170,880 02</u>	<u>\$170,880 02</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$13,487 45
Balance of gas manufacturing account,		32,920 94
Balance of electric manufacturing account,		27,892 51
Electric jobbing account,		387 30
Rents,		302 01
Merchandise account,		459 81
Sales of lamps and fixtures,		1,258 93
Dividends declared,	\$33,000 00	
Interest paid,	9,711 14	
Wiring account,	495 80	
Depreciation fund,	6,632 49	
Depreciation,	66 88	
Shop account,	557 37	
Balance June 30, 1892,	26,244 27	
	\$76,708 95	\$76,708 95

NEWBURYPORT GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$1,132 43
Machinery and manufacturing appliances (gas),	75,000 00
Street mains (gas),	5,205 34
Meters (gas),	1,850 08
Due for gas,	2,485 34
Gas coal on hand,	3,361 25
Coke on hand,	100 00
Tar on hand,	230 00
Enrichers on hand,	233 00
Purifying materials on hand,	252 60
Other gas materials on hand,	98 81
Gas fixtures on hand,	61,148 45
Real estate (electric),	13,739 42
Steam plant (electric),	1,501 18
Electric plant,	101 50
Lines, meters, lamps and globes (electric),	75 00
Due for electric light and power,	18 15
Fuel on hand (electric light),	95 00
Carbons on hand,	72 80
Oil and waste on hand,	825 25
Incandescent lamps on hand,	294 50
Globes on hand,	482 00
Motors on hand,	1,503 00
Electric fixtures on hand,	46 22
Wagons, tools, etc.,	1,189 63
Sundry accounts due the company,	3,572 87
Office furniture,	
Cash on hand,	
New construction,	
Total assets, as per books of the company,	\$174,616 82

LIABILITIES.

Capital stock,	\$140,000 00
Notes payable,	14,000 00
Unpaid bills,	2,362 17
Unpaid dividends,	670 50
Total liabilities, as per books of the company,	\$156,932 67
Profit and loss balance,	17,684 15
	<u>\$174,616 82</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$11,787 93	
{ electric,	12,153 48	
Income from sale of gas,		\$16,678 11
residuals,		1,671 38
sale of electric light and power,		18,826 79
Balance to profit and loss, { gas,	6,461 56	
{ electric,	6,673 31	
	<u>\$37,076 28</u>	<u>\$37,076 28</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$14,670 01
Balance of gas manufacturing account,		6,461 56
Balance of electric manufacturing account,		6,673 31
Old bills collected,		52 40
Rents,		200 00
Other items of income,		125 00
Dividends declared,	\$8,400 00	
Interest paid,	766 68	
Real estate repairs,	40 45	
Old electric bills,	925 03	
Old gas bills,	365 97	
Balance June 30, 1892,	17,684 15	
	<u>\$28,182 28</u>	<u>\$28,182 28</u>

NEWTON AND WATERTOWN GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$73,000 00
Machinery and manufacturing appliances (gas),	98,355 54
Street mains (gas),	175,257 60
Meters (gas),	18,295 84
Due for gas,	20,982 55
Gas coal on hand,	2,973 20
Coke on hand,	30 00
Tar on hand,	1,250 00
Other gas materials on hand,	922 00
Stoves on hand,	427 97
Gas fixtures on hand,	1,195 00
Real estate (electric),	20,345 22
Steam plant (electric),	27,860 36
Electric plant,	27,612 51
Lines, meters, lamps and globes (electric),	78,515 78

Due for electric light and power,	\$4,890 52
Fuel on hand (electric light),	189 00
Carbons on hand,	130 00
Oil and waste on hand,	23 02
Incandescent lamps on hand,	233 60
Globes on hand,	3 20
Other electric materials on hand,	1,826 18
Horses, wagons, etc.,	571 00
Sundry accounts due the company,	5,618 07
Office furniture,	447 65
Cash on hand,	11,489 36
Notes receivable,	2,251 28
Investments,	10,395 27
Total assets, as per books of the company,	\$585,091 71

LIABILITIES.

Capital stock,	\$225,000 00
Bonds issued,	100,000 00
Notes payable,	38,000 00
Unpaid bills,	9,219 67
Deposits,	65 00
Unpaid dividends,	984 00
Reserved fund,	12,672 50
Contingent fund,	25,000 00
Total liabilities, as per books of the company,	\$410,941 17
Profit and loss balance,	174,150 54
	\$585,091 71

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$82,997 37	
{ electric,	22,076 59	
Income from sale of gas,		\$97,968 58
residuals,		13,169 71
sale of electric light and power,		31,728 96
other sources,		2,055 37
Balance to profit and loss, { gas,	30,196 29	
{ electric,	9,652 37	
	\$144,922 62	\$144,922 62

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$156,772 15
Balance of gas manufacturing account,		30,196 29
Balance of electric manufacturing account,		9,652 37
Rents,		1,520 00
Premium on new stock,		12,672 50
Dividends declared,	\$16,000 00	
Interest paid,	7,420 69	
Reserved fund,	12,672 50	
Depreciation,	405 74	
Repairs of real estate, not included in plant,	163 84	
Balance June 30, 1892,	174,150 54	
	\$210,813 31	\$210,813 31

NORTH ADAMS GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$15,300 00
Machinery and manufacturing appliances (gas),	25,698 04
Street mains (gas),	20,000 00
Meters (gas),	4,400 50
Due for gas,	2,648 72
Tar on hand,	473 20
Enrichers on hand,	64 00
Stoves on hand,	1,996 68
Gas fixtures on hand, }	
Real estate (electric),	5,700 00
Steam plant (electric),	10,018 80
Electric plant,	8,827 59
Lines, meters, lamps and globes (electric),	17,780 37
Due for electric light and power,	842 59
Carbons on hand,	32 00
Incandescent lamps on hand,	350 00
Globes on hand,	100 00
Other electric materials on hand,	750 00
Horses, wagons, etc.,	752 90
Sundry accounts due the company,	882 08
Office furniture,	948 50
Cash on hand,	4,584 50
Investments,	4,123 00
	<hr/>
Total assets, as per books of the company,	\$126,265 47

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	40,000 00
	<hr/>
Total liabilities, as per books of the company,	\$90,000 00
Profit and loss balance,	36,265 47
	<hr/>
	\$126,265 47

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$21,820 82	
{ electric,	11,643 43	
Income from sale of gas,		\$28,635 85
residuals,		3,329 45
sale of electric light and power,		18,701 79
other sources,		776 93
Balance to profit and loss, { gas,	10,871 41	
{ electric,	7,058 36	
	<hr/>	<hr/>
	\$51,444 02	\$51,444 02

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$31,935 19
Balance of gas manufacturing account,		10,871 41
Balance of electric manufacturing account,		7,058 36
Dividends declared,	\$4,000 00	
Interest paid,	2,099 49	
Retirement of capital stock of N. A. E. L. & P. Co.,	7,500 00	
Balance June 30, 1892,	36,265 47	
	<u>\$49,864 96</u>	<u>\$49,864 66</u>

NORTHAMPTON ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$14,108 43
Electric plant,	38,208 39
Steam plant,	
Lines, lamps and globes,	30,517 32
Meters,	1,338 08
Fuel on hand,	75 00
Oil and waste on hand,	75 00
Incandescent lamps on hand,	150 00
Insurance,	145 00
Horses, wagons, etc.,	285 20
Sundry accounts due the company,	1,716 11
Office furniture and tools,	182 18
Cash on hand,	340 79
Total assets, as per books of the company,	<u>\$87,141 50</u>

LIABILITIES.

Capital stock,	\$58,700 00
Bonds issued,	9,000 00
Notes payable,	14,000 00
Unpaid bills,	317 13
Total liabilities, as per books of the company,	<u>\$82,017 13</u>
Profit and loss balance,	5,124 37
	<u>\$87,141 50</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$12,659 90	
Income from sale of light and power,		\$17,566 68
Balance to profit and loss,	4,906 78	
	<u>\$17,566 68</u>	<u>\$17,566 68</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$2,688 81
Balance of electric manufacturing account,		4,906 78
Rents,		294 50
Other items of income,		7 72
Dividends declared,	\$1,467 50	
Interest paid,	1,305 94	
Balance June 30, 1892,	5,124 37	
	<u>\$7,897 81</u>	<u>\$7,897 81</u>

NORTHAMPTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$24,900 00
Machinery and manufacturing appliances,	3,000 00
Street mains,	20,000 00
Due for gas,	1,982 47
Gas coal on hand,	353 80
Coke on hand,	18 75
Tar on hand,	108 00
Enrichers on hand,	17 59
Purifying materials on hand,	60 00
Other materials on hand,	1,028 08
Stoves on hand,	147 19
New gas holder,	16,218 54
Sundry accounts due the company,	1,161 99
Cash on hand,	1,860 23
Investments,	5,375 50
	<hr/>
Total assets, as per books of the company,	\$76,222 14

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	10,000 00
Reserved fund,	5,418 50
	<hr/>
Total liabilities, as per books of the company,	\$65,418 50
Profit and loss balance,	10,803 64
	<hr/>
	\$76,222 14

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$18,003 80	
Income from sale of gas,		\$22,145 60
residuals,		2,253 33
other sources,		31 65
Balance to profit and loss,	6,426 87	
	<hr/>	<hr/>
	\$24,430 67	\$24,430 67

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$9,390 92
Balance of gas manufacturing account,		6,426 87
Interest received,		363 01
Rents,		220 83
Dividends declared,	\$4,000 00	
Interest paid,	331 08	
Construction charged off,	243 33	
Depreciation,	931 85	
Old bills,	91 73	
Balance June 30, 1892,	10,803 64	
	<hr/>	<hr/>
	\$16,401 63	\$16,401 63

NORTH ATTLEBOROUGH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$47,474 72
Machinery and manufacturing appliances,	22,483 28
Street mains,	24,669 07
Meters,	4,251 94
Due for gas,	1,484 00
Gas coal on hand,	2,843 10
Coke on hand,	188 40
Tar on hand,	465 00
Enrichers on hand,	170 50
Purifying materials on hand,	118 13
Other materials on hand,	393 53
Stoves on hand,	644 80
Gas fixtures on hand,	856 21
Sundry accounts due the company,	348 25
Office furniture,	262 50
Cash on hand,	2,419 44
Notes receivable,	686 18
Total assets, as per books of the company,	\$109,759 05

LIABILITIES.

Capital stock,	\$68,100 00
Bonds issued,	33,915 00
Unpaid bills,	101 17
Unpaid dividends,	2,043 00
Interest due but not paid,	508 72
Total liabilities, as per books of the company,	\$104,667 89
Profit and loss balance,	5,091 16
	\$109,759 05

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$17,218 12	
Income from sale of gas,		\$25,204 95
residuals,		2,904 25
other sources,		119 29
Balance to profit and loss,	11,010 37	
	\$28,228 49	\$28,228 49

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$6,780 76
Balance of gas manufacturing account,		11,010 37
Interest received,		137 25
Premium on new stock,		2,661 00
Other items of income,		169 53
Dividends declared,	\$4,086 00	
Interest paid,	2,816 59	
Depreciation,	6,104 16	
Stock premiums returned,	2,661 00	
Balance June 30, 1892,	5,091 16	
	\$20,758 91	\$20,758 91

NORTH ATTLEBOROUGH STEAM AND ELECTRIC COMPANY.

ASSETS.

Real estate,	\$18,375 00
Steam plant,	43,039 57
Electric plant,	36,454 15
Lines, meters, lamps and globes,	38,515 06
Insurance,	1,205 52
Due for electric light and power,	4,541 57
Fuel on hand,	5,277 59
Carbons on hand,	150 00
Oil and waste on hand,	351 60
Incandescent lamps on hand,	750 05
Globes on hand,	21 88
Other electric materials on hand,	3,700 91
Motors on hand,	3,000 00
Electric fixtures, tools, etc.,	616 35
Sundry accounts due the company,	3,582 32
Office furniture,	52 75
Cash on hand,	75 02
	<hr/>
Total assets, as per books of the company,	\$159,659 32

LIABILITIES.

Capital stock,	\$80,000 00
Bonds issued,	15,100 00
Notes payable,	48,200 79
Unpaid bills,	13,735 80
	<hr/>
Total liabilities, as per books of the company,	\$157,036 59
Profit and loss balance,	2,622 73
	<hr/>
	\$159,659 32

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$18,407 73	
Income from sale of light and power,		\$23,404 51
Balance to profit and loss,	4,996 78	
	<hr/>	<hr/>
	\$23,404 51	\$23,404 51

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$542 35
Balance of electric manufacturing account,		4,996 78
Interest received,		184 25
Rents,		578 50
Interest paid,	\$3,294 00	
Depreciation,	385 15	
Balance June 30, 1892,	2,622 73	
	<hr/>	<hr/>
	\$6,301 88	\$6,301 88

NORTH SHORE ELECTRIC COMPANY (REVERE).

ASSETS.	
Real estate,	\$15,471 14
Steam plant,	47,140 32
Electric plant,	93,399 41
Lines, meters and transformers,	85,359 22
Franchise,	10,000 00
Due for electric light and power,	5,038 32
Fuel on hand,	79 10
Carbons on hand,	90 00
Oil and waste on hand,	64 00
Incandescent lamps on hand,	663 10
Globes on hand,	39 00
Other materials on hand,	513 12
Tools,	39 10
Unexpired insurance,	201 64
Horses, wagons, etc.,	245 00
Sundry accounts due the company,	696 00
Office furniture,	187 30
Cash on hand,	796 26
Notes receivable,	450 00
Taxes,	201 60
Unearned interest,	198 13
<hr/>	
Total assets, as per books of the company,	\$260,871 93
Profit and loss balance,	1,615 72
<hr/>	

\$262,487 65

LIABILITIES.	
Capital stock,	\$125,000 00
Bonds issued,	75,000 00
Notes payable,	48,906 55
Unpaid bills,	11,330 62
Unpaid dividends,	2,250 48
<hr/>	

Total liabilities, as per books of the company, \$262,487 65

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$14,152 65	
Income from sale of light and power,		\$19,970 34
Balance to profit and loss,	5,817 69	
<hr/>		
	\$19,970 34	\$19,970 34

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,	\$323 31	
Balance of electric manufacturing account,		\$5,817 69
Interest paid,	7,110 07	
Other items,	03	
Balance June 30, 1892,		1,615 72
<hr/>		
	\$7,433 41	\$7,433 41

NORWOOD GAS LIGHT COMPANY.

ASSETS.	
Real estate,	\$3,000 00
Machinery and manufacturing appliances, }	8,118 57
Street mains,	
Meters,	886 02
Due for gas,	1,169 76
Gas coal on hand,	657 60
Cash on hand,	67 87
	<hr/>
Total assets, as per books of the company,	\$13,899 82

LIABILITIES.	
Capital stock,	\$12,000 00
	<hr/>
Total liabilities, as per books of the company,	\$12,000 00
Profit and loss balance,	1,899 82
	<hr/>
	\$13,899 82

MANUFACTURING ACCOUNT.		
	Dr.	Cr.
Operating expenses,	\$2,843 95	
Income from sale of gas,		\$3,586 12
Balance to profit and loss,	742 17	
	<hr/>	<hr/>
	\$3,586 12	\$3,586 12

PROFIT AND LOSS ACCOUNT.		
	Dr.	Cr.
Balance June 30, 1891,		\$1,157 65
Balance of gas manufacturing account,		742 17
Balance June 30, 1892,	\$1,899 82	
	<hr/>	<hr/>
	\$1,899 82	\$1,899 82

ORANGE ELECTRIC LIGHT COMPANY.

ASSETS.	
Real estate,	\$1,703 28
Steam plant,	8,466 73
Electric plant,	4,970 90
Lines, meters, lamps and globes,	20,725 60
Due for electric light and power,	660 38
Fuel on hand,	1 05
Carbons on hand,	36 10
Oil and waste on hand,	12 55
Incandescent lamps on hand,	73 10
Globes on hand,	1 75
Other materials on hand,	573 74
Tools on hand,	51 95
Sundry accounts due the company,	131 20
Cash on hand,	756 34
	<hr/>
Total assets, as per books of the company,	\$38,164 67
Profit and loss balance,	7,079 59
	<hr/>
	\$45,244 26

LIABILITIES.		
Capital stock,		\$25,000 00
Bonds issued,		15,000 00
Unpaid bills,		5,244 26
Total liabilities, as per books of the company,		<u>\$45,244 26</u>

MANUFACTURING ACCOUNT.		
	Dr.	Cr.
Operating expenses,	\$6,871 65	
Income from sale of light and power,		\$6,417 61
other sources,		29 48
Balance to profit and loss,		424 56
	<u>\$6,871 65</u>	<u>\$6,871 65</u>

PROFIT AND LOSS ACCOUNT.		
	Dr.	Cr.
Balance June 30, 1891,	\$5,267 36	
Balance of electric manufacturing account,	424 56	
Wiring account,	162 39	
Interest paid,	1,200 00	
Other items,	25 28	
Balance June 30, 1892,		\$7,079 59
	<u>\$7,079 59</u>	<u>\$7,079 59</u>

GAS WORKS OF THE OTIS COMPANY OF WARE.

MANUFACTURING ACCOUNT.		
	Dr.	Cr.
Operating expenses,	\$7,208 97	
Income from sale of gas,		\$4,097 59
residuals,		453 10
other sources,		6 68
Balance,*		2,652 60
	<u>\$7,208 97</u>	<u>\$7,208 97</u>

PALMER ELECTRIC COMPANY.

ASSETS.		
Real estate,		\$7,797 06
Steam plant,		13,821 20
Electric plant,		12,604 18
Lines, meters, lamps and transformers,		28,876 09
Patent rights,		6,000 00
Due for electric light and power,		817 81
Fuel on hand,		252 20
Carbons on hand,		84 00
Oil and waste on hand,		31 40
Incandescent lamps on hand,		201 20
Globes on hand,		22 50
Other materials on hand,		39 12
Cash on hand,		441 41
Unexpired insurance,		106 51
Total assets, as per books of the company,		<u>\$71,094 68</u>

* 2,097,400 feet of gas used in the mills of the company and not included in the above income.

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	20 000 00
Unpaid bills,	19,217 91
Total liabilities, as per books of the company,	\$69,217 91
Profit and loss balance,	1,876 77
	<u>\$71,094 68</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,859 43	
Income from sale of light and power,		\$6,309 83
Balance to profit and loss,	1,450 40	
	<u>\$6,309 83</u>	<u>\$6,309 83</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$1,640 71
Balance of electric manufacturing account,		1,450 40
Wiring account,		1 39
Interest paid,	\$1,215 73	
Balance June 30, 1892,	1,876 77	
	<u>\$3,092 50</u>	<u>\$3,092 50</u>

PITTSFIELD ELECTRIC COMPANY.

ASSETS.

Real estate,	\$40,753 97
Steam plant,	29,762 27
Electric plant,	65,044 89
Lines, meters, lamps and globes,	29,889 53
Due for electric light and power,	4,307 23
Fuel on hand,	278 10
Carbons on hand,	36 81
Incandescent lamps on hand,	29 46
Globes on hand,	62 78
Other materials on hand,	425 00
Tools,	1,172 94
Unexpired insurance and interest,	775 16
Horses, wagons, etc,	255 00
Sundry accounts due the company,	235 90
Office furniture,	484 97
Cash on hand,	1,013 85
Investments,	5,992 65
Total assets, as per books of the company,	<u>\$180,520 51</u>

LIABILITIES.

Capital stock,	\$100,000 00
Notes payable,	60,000 00
Unpaid bills,	6,815 54
Amounts due from the company, not included above,	187 30
Total liabilities, as per books of the company,	\$166,802 84
Profit and loss balance,	13,717 67
	<u>\$180,520 51</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$29,206 02	
Income from sale of light and power,		\$42,014 68
other sources,		15 00
Balance to profit and loss,	12,823 66	
	<u>\$42,029 68</u>	<u>\$42,029 68</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$3,079 49
Balance of electric manufacturing account,		12,823 66
Rents,		825 00
Other items of income,		4 20
Interest paid,	\$2,900 00	
Real estate expenses,	19 44	
Rebates on old bills,	95 24	
Balance June 30, 1892,	13,717 67	
	<u>\$16,732 35</u>	<u>\$16,732 35</u>

PITTSFIELD COAL GAS COMPANY.

ASSETS.

Real estate,	\$30,650 85
Machinery and manufacturing appliances,	30,906 12
Street mains,	19,110 00
Meters,	6,540 00
Due for gas,	4,109 04
Coal on hand,	1,542 00
Enrichers on hand,	306 25
Stoves on hand,	25 00
Sundry accounts due the company,	301 58
Cash on hand,	1,194 03
Notes receivable,	26,150 00
Investments,	2,450 00
Total assets, as per books of the company,	<u>\$123,284 87</u>

LIABILITIES.

Capital stock,	\$62,500 00
Notes payable,	3,500 00
Unpaid bills,	300 00
Reserved fund,	40,000 00
Total liabilities, as per books of the company,	<u>\$106,300 00</u>
Profit and loss balance,	16,984 87
	<u>\$123,284 87</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$16,494 45	
Income from sale of gas,		\$25,273 26
residuals,		109 24
other sources,		335 75
Balance to profit and loss,	9,223 80	
	<u>\$25,718 25</u>	<u>\$25,718 25</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$10,906 54
Balance of gas manufacturing account,		9,223 80
Interest received,		8,788 52
Rents,		119 90
Dividends declared,	\$10,625 00	
Interest paid,	1,428 89	
Balance June 30, 1892,	16,984 87	
	<u>\$29,038 76</u>	<u>\$29,038 76</u>

PLYMOUTH ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$9,475 89
Steam plant,	35,696 79
Electric plant,	44,334 90
Lines, meters, lamps and globes,	27,224 01
Franchise,	8,000 00
Due for electric light and power,	2,122 93
Fuel on hand,	200 00
Carbons on hand,	33 00
Oil and waste on hand,	35 10
Incandescent lamps on hand,	190 20
Globes on hand,	4 50
Other materials on hand,	612 31
Motors on hand,	275 00
Sundry accounts due the company,	50 00
Office furniture,	77 00
Cash on hand,	443 24
Unexpired insurance,	48 80
Unearned interest,	14 85
Total assets, as per books of the company,	<u>\$128,838 52</u>
Profit and loss balance,	543 98
	<u>\$129,382 50</u>

LIABILITIES.

Capital stock,	\$40,000 00
Bonds issued,	30,000 00
Notes payable,	35,492 31
Unpaid bills,	23,104 39
Interest due but not paid,	785 80
Total liabilities, as per books of the company,	<u>\$129,382 50</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$14,401 27	
Income from sale of light and power,		\$16,345 30
other sources,		19 50
Balance to profit and loss,	1,963 53	
	<u>\$16,364 80</u>	<u>\$16,364 80</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$448 53
Balance of electric manufacturing account,		1,963 53
Wiring account,		36 79
Interest paid,	\$2,992 83	
Balance June 30, 1892,		543 98
	\$2,992 83	\$2,992 83

PLYMOUTH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$8,350 00
Machinery and manufacturing appliances,	15,000 00
Street mains,	14,650 00
Meters,	2,000 00
Due for gas,	2,028 55
Gas coal on hand,	130 32
Coke on hand,	57 43
Tar on hand,	70 00
Enrichers on hand,	6 25
Purifying materials on hand,	44 09
Other materials on hand,	1,484 34
Stoves on hand,	8 00
Gas fixtures on hand,	1,365 55
Sundry accounts due the company,	337 89
Office furniture,	48 19
Cash on hand,	461 38
Total assets, as per books of the company,	\$46,041 99

LIABILITIES.

Capital stock,	\$40,000 00
Notes payable,	1,500 00
Unpaid dividends,	76 50
Amounts due from the company, not included above,	283 40
Total liabilities, as per books of the company,	\$41,859 90
Profit and loss balance,	4,182 09
	\$46,041 99

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$6,433 45	
Income from sale of gas,		\$8,398 57
residuals,		463 00
Balance to profit and loss,	2,428 12	
	\$8,861 57	\$8,861 57

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$4,045 70
Balance of gas manufacturing account,		2,428 12
Dividends declared,	\$2,000 00	
Interest paid,	216 52	
Construction charged off,	75 21	
Balance June 30, 1892,	4,182 09	
	\$6,473 82	\$6,473 82

QUINCY ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$9,588 14
Steam plant,	
Electric plant,	102,388 67
Lines, meters, lamps and globes, }	
Due for electric light and power,	3,568 84
Fuel on hand,	57 50
Carbons on hand,	30 00
Oil and waste on hand,	67 00
Incandescent lamps on hand,	165 50
Globes on hand,	6 25
Other materials on hand,	522 55
Electric fixtures on hand,	216 60
Horses, wagons, etc.,	721 00
Office furniture,	126 50
Cash on hand,	163 82
	<hr/>
Total assets, as per books of the company,	\$117,612 37

LIABILITIES.

Capital stock,	\$89,700 00
Notes payable,	18,800 00
Unpaid bills,	3,128 74
Unpaid dividends,	212 00
	<hr/>
Total liabilities, as per books of the company,	\$111,840 74
Profit and loss balance,	5,771 63
	<hr/>
	\$117,612 37

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$22,114 46	
Income from sale of light and power,		\$28,270 66
Balance to profit and loss,	6,156 20	
	<hr/>	<hr/>
	\$28,270 66	\$28,270 66

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$5,067 04
Balance of electric manufacturing account,		6,156 20
Premium on new stock,		27 00
Dividends declared,	\$4,050 00	
Interest paid,	1,428 61	
Balance June 30, 1892,	5,771 63	
	<hr/>	<hr/>
	\$11,250 24	\$11,250 24

ROXBURY GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$116,365 91
Machinery and manufacturing appliances,	304,563 30
Street mains,	330,665 84
Meters,	80,881 21
Due for gas,	25,893 82
Gas coal on hand,	5,988 88
Enrichers on hand,	3 00
Purifying materials on hand,	539 68
Other materials on hand,	3,869 88
Patent rights,	50,000 00
Gas on hand,	1,092 13
Sundry accounts due the company,	953 92
Cash on hand,	50,153 23
Notes receivable,	39,905 00
Total assets, as per books of the company,	\$1,010,875 80

LIABILITIES.

Capital stock,	\$600,000 00
Unpaid bills,	3,409 57
Deposits,	5,081 00
Amounts due from the company, not included above,	2,583 68
Total liabilities, as per books of the company,	\$611,074 25
Profit and loss balance,	399,801 55
	\$1,010,875 80

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$191,524 19	
Income from sale of gas,		\$250,133 81
Balance to profit and loss,	58,609 62	
	\$250,133 81	\$250,133 81

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$397,843 55
Balance of gas manufacturing account,		58,609 62
Interest received,		1,466 02
Rents,		1,373 97
Other items of income,		508 39
Dividends declared,	\$60,000 00	
Balance June 30, 1892,	399,801 55	
	\$459,801 55	\$459,801 55

SALEM ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate (electric),	\$45,000 00
Steam plant,	75,000 00
Electric plant,	39,500 00
Lines,	58,500 00
Lamps,	17,000 00
Meters,	1,600 00
Due for electric light and power,	7,965 71
Fuel on hand,	2,048 75
Carbons on hand,	265 00
Incandescent lamps on hand,	507 91
Globes on hand,	20 21
Other materials on hand,	764 74
Sundry accounts due the company,	189 53
Furniture and fixtures,	1,000 00
Cash on hand,	704 69
Investments,	2,000 00
Total assets, as per books of the company,	\$252,066 54

LIABILITIES.

Capital stock,	\$175,000 00
Bonds issued,	41,200 00
Unpaid bills,	17,311 25
Surplus fund,	10,000 00
Total liabilities, as per books of the company,	\$243,511 25
Profit and loss balance,	8,555 29
	\$252,066 54

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$53,078 10	
Income from sale of light and power,		\$83,494 19
Balance to profit and loss,	30,416 09	
	\$83,494 19	\$83,494 19

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$29,980 48
Balance of electric manufacturing account,		30,416 09
Apportionment of profits prior to increase of capital,	\$21,000 00	
Jobbing account,		1,106 49
Other items of income,		184 61
Dividends declared,	8,925 00	
Interest paid,	2,083 61	
Franchise charged off,	10,000 00	
Depreciation,	11,113 29	
Other items,	10 48	
Balance June 30, 1892,	8,555 29	
	\$61,687 67	\$61,687 67

SALEM GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$149,041 42
Machinery and manufacturing appliances,	62,500 00
Street mains,	95,000 00
Meters (gas),	13,800 00
Due for gas,	10,731 05
Gas coal on hand,	3,044 51
Tar on hand,	1,725 00
Enrichers on hand,	1,582 73
Purifying materials on hand,	375 60
Other materials on hand,	1,298 95
Stoves on hand,	363 09
Gas fixtures on hand,	420 62
Horses, wagons, etc.,	560 00
Office furniture,	200 00
Cash on hand,	11,477 75
Investments,	3,885 25
	<hr/>
Total assets, as per books of the company,	\$356,005 98

LIABILITIES.

Capital stock,	\$300,000 00
Deposits,	427 00
Amounts due from the company, not included above,	2,468 00
	<hr/>
Total liabilities, as per books of the company,	\$302,895 00
Profit and loss balance,	53,110 98
	<hr/>
	\$356,005 98

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$45,075 65	
Income from sale of gas,		\$62,023 12
residuals,		6,708 13
Balance to profit and loss,	23,655 60	
	<hr/>	<hr/>
	\$68,731 25	\$68,731 25

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$47,715 03
Balance of gas manufacturing account,		23,655 60
Interest received,		41 67
Rents,		220 30
Dividends declared,	\$18,000 00	
Interest paid,	134 38	
Jobbing account,	387 24	
Balance June 30, 1892,	53,110 98	
	<hr/>	<hr/>
	\$71,632 60	\$71,632 60

SOMERVILLE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$21,160 85
Steam plant,	46,313 60
Electric plant,	45,709 61
Pole lines,	118,963 15
Meters,	2,249 95
Transformers,	5,816 64
Wiring,	648 32
Arc lamps,	168 20
Artesian well,	1,900 00
Due for electric light and power,	4,654 30
Fuel on hand,	1,673 60
Carbons on hand,	185 43
Oil and waste on hand,	93 03
Incandescent lamps on hand,	791 45
Globes on hand,	6 28
Other materials on hand,	1,148 68
Belting,	1,263 18
Tools,	902 81
Horses, wagons, etc.,	780 00
Sundry accounts due the company,	574 25
Office furniture,	402 05
Cash on hand	1,832 48
Unexpired nsurance,	185 55
Total assets, as per books of the company,	<u>\$257,323 41</u>

LIABILITIES.

Capital stock,	\$172,100 00
Notes payable,	71,100 00
Unpaid bills,	8,413 30
Total liabilities, as per books of the company,	<u>\$251,613 30</u>
Profit and loss balance,	5,710 11
	<u>\$257,323 41</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$34,103 31	
Income from sale of light and power,		\$45,378 10
Balance to profit and loss,	11,274 79	
	<u>\$45,378 10</u>	<u>\$45,378 10</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$7,816 91
Balance of electric manufacturing account,		11,274 79
Dividends declared,	\$9,813 00	
Interest paid,	3,568 59	
Balance June 30, 1892,	5,710 11	
	<u>\$19,091 70</u>	<u>\$19,091 70</u>

SOUTH BOSTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$200,945 76
Machinery and manufacturing appliances, }	279,121 76
Street mains,	
Meters,	21,109 27
Due for gas,	8,393 63
Gas coal on hand,	5,717 23
Coke on hand,	203 78
Gas on hand,	148 08
Enrichers on hand,	14 47
Purifying materials on hand,	488 00
Other materials on hand,	1,685 95
Patent rights,	25,000 00
Sundry accounts due the company,	2,014 28
Cash on hand,	38,969 89
Notes receivable,	1,373 55
Investments,	24,000 00
Total assets, as per books of the company,	\$609,187 65

LIABILITIES.

Capital stock,	\$440,000 00
Notes payable,	25,000 00
Unpaid bills,	9,419 54
Deposits,	1,903 95
Amounts due from the company, not included above,	953 03
Total liabilities, as per books of the company,	\$477,276 52
Profit and loss balance,	131,911 13
	\$609,187 65

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$82,079 34	
Income from sale of gas,		\$113,328 38
residuals,		20,371 31
Balance to profit and loss,	51,620 35	
	\$133,699 69	\$133,699 69

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$99,639 69
Balance of gas manufacturing account,		51,620 35
Rents,		1,712 19
Dividends declared,	\$17,600 00	
Interest paid,	1,461 10	
Depreciation,	2,000 00	
Balance June 30, 1892,	131,911 13	
	\$162,972 23	\$152,972 23

SOUTHBRIDGE GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$5,515 49
Machinery and manufacturing appliances (gas),	1,041 83
Street mains (gas),	7,058 00
Meters (gas),	1,485 56
Due for gas,	269 91
Coal on hand,	7 00
Tar on hand,	2 00
Gas oil on hand,	151 56
Other gas materials on hand,	137 47
Gas fixtures on hand,	115 62
Real estate (electric),	3,622 91
Steam plant (electric),	9,351 59
Electric plant,	11,401 28
Lines, meters, lamps and globes (electric),	14,893 15
Franchise,	2,650 00
Due for electric light and power,	187 73
Fuel on hand (electric light),	116 37
Carbons on hand,	9 00
Oil and waste on hand,	12 00
Incandescent lamps on hand,	44 40
Horses, wagons, etc.,	235 00
Sundry accounts due the company,	78 76
Office furniture,	125 50
Cash on hand,	238 91
	<hr/>
Total assets, as per books of the company,	\$58,751 04

LIABILITIES.

Capital stock,	\$40,000 00
Notes payable,	13,500 00
Unpaid bills,	508 67
	<hr/>
Total liabilities, as per books of the company,	\$54,008 67
Profit and loss balance,	4,742 37
	<hr/>
	\$58,751 04

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$2,877 93	
{ electric,	6,796 12	
Income from sale of gas,		\$3,466 18
residuals,		35 20
sale of electric light and power,		9,751 82
Balance to profit and loss, { gas,	623 45	
{ electric,	2,955 70	
	<hr/>	<hr/>
	\$13,253 20	\$13,253 20

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$4,757 77
Balance of gas manufacturing account,		623 45
Balance of electric manufacturing account,		2,955 70
Other items of income,		44 14
Dividends declared,	\$2,400 00	
Interest paid,	675 00	
Depreciation,	563 69	
Balance June 30, 1892,	4,742 37	
	<hr/>	<hr/>
	\$8,381 06	\$8,381 06

SOUTH HADLEY FALLS ELECTRIC LIGHT COMPANY.

ASSETS.

Steam plant,	\$1,249 71
Electric plant,	5,089 29
Lines, meters, lamps and globes,	3,661 00
Due for electric light and power,	1,993 64
Incandescent lamps on hand,	100 00
Other materials on hand,	135 26
Sundry accounts due the company,	225 00
	<hr/>
Total assets, as per books of the company,	\$12,453 90

LIABILITIES.

Capital stock,	\$7,000 00
Unpaid bills,	1,891 29
Interest due but not paid,	200 00
Amounts due from the company, not included above,	3,362 61
	<hr/>
Total liabilities, as per books of the company,	\$12,453 90

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$4,074 25	
Income from sale of light and power,		\$4,274 25
Balance to profit and loss,	200 00	
	<hr/>	<hr/>
	\$4,274 25	\$4,274 25

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance of electric manufacturing account,		\$200 00
Profits of former years now brought forward,		723 62
Interest paid,	\$350 00	
Depreciation,	573 62	
	<hr/>	<hr/>
	\$923 62	\$923 62

SPENCER GAS COMPANY.

ASSETS.

Real estate (gas),	\$22,522 08
Machinery and manufacturing appliances (gas),	76,105 76
Street mains (gas),	36,003 49
Meters (gas),	3,636 08
Due for gas,	3,138 42
Gas coal on hand,	83 00
Coke on hand,	27 00
Pipe and fittings,	300 00
Enrichers on hand,	170 00
Purifying materials on hand,	7 00
Other gas materials on hand,	609 00
Stoves on hand,	4,227 00
Gas fixtures on hand,	581 32
Electric plant,	24,619 67
Lines, meters, lamps and globes (electric), }	
Due for electric light and power,	399 50
Carbons on hand,	80 00
Oil and waste on hand,	31 00
Globes on hand,	7 00
Tools,	625 00
Sundry accounts due the company,	3,262 43
Office furniture,	380 00
Notes receivable,	300 00
<hr/>	
Total assets, as per books of the company,	\$177,114 76
Profit and loss balance,	8,384 55
<hr/>	
	\$185,499 30

LIABILITIES.

Capital stock,	\$85,000 00
Bonds issued,	85,000 00
Unpaid bills,	1,023 72
Interest accrued,	2,550 00
Amounts due from the company, not included above,	11,925 58
<hr/>	
Total liabilities, as per books of the company,	\$185,499 30

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$9,857 46	
{ electric,	4,282 90	
Income from sale of gas,		\$14,720 00
residuals,		24 00
sale of electric light and power,		5,190 11
other sources,		700 00
Balance to profit and loss, { gas,	5,586 54	
{ electric,	907 21	
<hr/>		
	\$20,634 11	\$20,634 11

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,	\$10,548 30	
Balance of gas manufacturing account,		\$5,586 54
Balance of electric manufacturing account,		907 21
Rents,		770 00
Interest paid,		5,100 00
Balance June 30, 1892,		8,384 55
	\$15,648 30	\$15,648 30

SPRINGFIELD.

(See UNITED ELECTRIC LIGHT COMPANY.)

SPRINGFIELD GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$168,756 69
Machinery and manufacturing appliances,	157,537 08
Street mains and services,	177,380 69
Meters,	31,568 23
Due for gas,	15,914 10
Gas coal on hand,	14,358 95
Coke on hand,	400 00
Tar on hand,	1,200 00
Enrichers on hand,	600 86
Purifying materials on hand,	283 50
Other materials and gas engines,	3,104 45
Stoves on hand,	750 00
Gas burners on hand,	836 88
Real estate (steam),	72,741 25
Steam plant and fittings,	
Due for steam,	3,109 13
Fuel on hand,	468 00
Horses, wagons, etc.,	1,500 00
Sundry accounts due the company,	4,460 10
Office furniture,	965 00
Cash on hand,	19,772 48
Notes receivable,	207 00
Total assets, as per books of the company,	\$675,914 39

LIABILITIES.

Capital stock,	\$500,000 00
Notes payable,	45,000 00
Deposits,	800 59
Extension reserve,	35,242 69
Amounts due from the company, not included above,	11,746 87
Total liabilities, as per books of the company,	\$592,790 15
Profit and loss balance,	83,124 24
	\$675,914 39

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$104,049 67	
Income from sale of gas,		\$143,344 19
residuals,		20,723 28
Balance to profit and loss,	60,017 80	
	<u>\$164,067 47</u>	<u>\$164,067 47</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1891,		\$173,014 64
Balance of gas manufacturing account,		60,017 80
Interest received,		496 11
Rents,		1,365 62
Dividends declared,	\$40,000 00	
Interest paid,	2,568 13	
Extension reserve,	35,242 69	
Depreciation,	73,565 10	
Other items,	393 91	
Balance June 30, 1892,	83,124 24	
	<u>\$234,894 07</u>	<u>\$234,894 07</u>

STOUGHTON GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$1,000 00
Machinery and manufacturing appliances (gas), }	
Meters (gas), }	6,633 75
Street mains (gas),	4,810 45
Steam plant (electric),	2,000 00
Electric plant, }	
Lines, meters, lamps and globes (electric), }	3,000 00
	<u>Total assets, as per books of the company,</u>
	\$17,444 20
Profit and loss balance,	6,580 76
	<u>\$24,024 96</u>

LIABILITIES.

Capital stock,	\$24,000 00
Unpaid dividends,	24 96
	<u>Total liabilities, as per books of the company,</u>
	\$24,024 96

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$1,894 27	
{ electric,	2,731 61	
Income from sale of gas,		\$2,273 58
sale of electric light and power,		3,514 11
Balance to profit and loss, { gas,	379 31	
{ electric,	782 50	
	<u>\$5,787 69</u>	<u>\$5,787 69</u>

SUBURBAN LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$10,000 00
Steam plant,	} 120,438 60
Electric plant,	
Lines, meters, lamps and globes (electric),	} 75,000 00
Franchise,	
Due for electric light and power,	3,938 78
Sundry accounts due the company,	4,692 67
Office furniture,	83 00
Cash on hand,	824 35

Total assets, as per books of the company,	\$214,977 40
Profit and loss balance,	24,084 60
	<u>\$239,062 00</u>

LIABILITIES.

Capital stock,	\$159,400 00
Bonds issued,	36,500 00
Unpaid bills,	34,762 00
Amounts due from the company, not included above,	8,400 00

Total liabilities, as per books of the company,	\$239,062 00
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$34,569 16	
Income from sale of light and power,		\$34,253 91
Balance to profit and loss,		315 25
	<u>\$34,569 16</u>	<u>\$34,569 16</u>

TAUNTON ELECTRIC LIGHTING COMPANY.

ASSETS.

Real estate,	\$11,198 21
Steam plant,	17,677 46
Electric plant,	27,270 05
Lines, meters, lamps and globes,	13,870 79
Due for electric light and power,	2,135 08
Fuel on hand,	10 00
Carbons on hand,	18 00
Oil and waste on hand,	40 00
Incandescent lamps on hand,	66 00
Globes on hand,	25 00
Cash on hand,	769 27

Total assets, as per books of the company,	\$73,079 84
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LIABILITIES.

Capital stock,	\$40,000 00
Notes payable,	12,500 00
Unpaid bills,	3,000 00
Total liabilities, as per books of the company,	<u>\$55,500 00</u>
Profit and loss balance,	17,579 84
	<u>\$73,079 84</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$15,947 75	
Income from sale of light and power,		\$22,850 75
Balance to profit and loss,	6,903 00	
	<u>\$22,850 75</u>	<u>\$22,850 75</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$14,624 46
Balance of electric manufacturing account,		6,903 00
Wiring account,		19 00
Other items of income,		25 14
Dividends declared,	\$2,800 00	
Interest paid,	691 76	
Depreciation,	500 00	
Balance June 30, 1892,	17,579 84	
	<u>\$21,571 60</u>	<u>\$21,571 60</u>

TAUNTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$26,500 00
Machinery and manufacturing appliances,	} 53,500 00
Street mains,	
Meters,	
Due for gas,	13,821 35
Gas coal on hand,	204 36
Coke on hand,	2 10
Tar on hand,	1,925 00
Enrichers on hand,	20 88
Purifying materials on hand,	34 50
Other materials on hand,	252 00
Stoves on hand,	1,423 68
Gas fixtures on hand,	3,840 67
Lungren lamps,	695 07
Sundry accounts due the company,	2,849 50
Cash on hand,	1,221 38
Total assets, as per books of the company,	<u>\$106,290 49</u>

LIABILITIES.

Capital stock,	\$80,000 00
Deposits,	224 00
Total liabilities, as per books of the company,	<u>\$80,224 00</u>
Profit and loss balance,	26,066 49
	<u>\$106,290 49</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$42,697 58	
Income from sale of gas,		\$56,319 31
residuals,		7,107 66
other sources,		466 42
Balance to profit and loss,	21,195 71	
	<u>\$63,893 29</u>	<u>\$63,893 29</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$27,745 42
Balance of gas manufacturing account,		21,195 71
Rents,		150 00
Dividends declared,	\$8,000 00	
Construction charged off,	14,634 78	
Depreciation,	389 86	
Balance June 30, 1892,	26,066 49	
	<u>\$49,091 13</u>	<u>\$49,091 13</u>

TURNER'S FALLS.

(See FRANKLIN ELECTRIC LIGHT COMPANY.)

UNION ELECTRIC LIGHT COMPANY (FRANKLIN).

ASSETS.

Real estate,	\$5,267 91
Steam plant,	8,552 73
Electric plant,	14,556 69
Lines, meters, lamps and transformers,	20,924 56
Due for electric light and power,	1,622 38
Fuel on hand,	184 30
Carbons on hand,	17 25
Oil and waste on hand,	24 60
Incandescent lamps on hand,	96 48
Globes on hand,	8 51
Other materials on hand,	672 67
Horses, wagons, etc.,	147 50
Sundry accounts due the company,	58 40
Office furniture,	74 85
Cash on hand,	1,276 24
Unexpired insurance,	146 95
Total assets, as per books of the company,	<u>\$53,632 02</u>
Profit and loss balance,	1,604 82
	<u>\$55,236 84</u>

LIABILITIES.

Capital stock,	\$20,000 00
Bonds issued,	30,000 00
Notes payable,	1,499 19
Unpaid bills,	2,207 65
Interest due but not paid,	1,530 00
Total liabilities, as per books of the company,	<u>\$55,236 84</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$7,153 00	
Income from sale of light and power, other sources,		\$7,982 98 70 34
Balance to profit and loss,	900 32	
	<u>\$8,053 32</u>	<u>\$8,053 32</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,	\$3,084 67	
Balance of electric manufacturing account,		\$900 32
Wiring account,		52 91
Account adjustment,		2,391 26
Interest,	1,872 64	
Other items,	12 00	
Balance June 30, 1892,		1,604 82
	<u>\$4,949 31</u>	<u>\$4,949 31</u>

UNITED ELECTRIC LIGHT COMPANY (SPRINGFIELD).

ASSETS.

Real estate,	\$102,059 94
Steam plant,	122,501 77
Electric plant,	155,183 10
Lines, meters, lamps and globes, Due for electric light and power,	114,114 97 14,841 00
Fuel on hand,	2,524 94
Carbons on hand,	604 13
Oil and waste on hand,	43 70
Incandescent lamps on hand,	1,407 79
Globes on hand,	359 05
Motors on hand,	29,360 60
Horses, wagons, etc.,	456 00
Sundry accounts due the company,	6,388 75
Office furniture,	799 12
Cash on hand,	1,279 29
Total assets, as per books of the company,	<u>\$551,724 15</u>

LIABILITIES.

Capital stock,	\$400,000 00
Notes payable,	125,000 00
Unpaid bills,	11,515 08
Amounts due from the company, not included above,	746 87
Total liabilities, as per books of the company,	<u>\$537,261 95</u>
Profit and loss balance,	14,462 20
	<u>\$551,724 15</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$78,373 94	
Income from sale of light and power,		\$124,169 37
Balance to profit and loss,	45,795 43	
	<u>\$124,169 37</u>	<u>\$124,169 37</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$8,821 41
Balance of electric manufacturing account,		45,795 43
Rents,		1,123 75
Other items of income,		20 42
Dividends declared,	\$23,667 00	
Interest paid,	7,765 28	
Expense accounts not heretofore charged off,	948 49	
Depreciation,	6,482 22	
Rebates and bad debts,	2,036 10	
Other items,	402 72	
Balance June 30, 1892,	14,462 20	
	<u>\$55,764 01</u>	<u>\$55,764 01</u>

UXBRIDGE AND NORTHBRIDGE ELECTRIC COMPANY.

ASSETS.

Real estate,	\$6,395 68
Steam plant,	8,678 97
Electric plant,	10,063 81
Lines, meters, lamps and globes,	34,561 88
Fuel on hand,	353 50
Carbons on hand,	27 50
Oil and waste on hand,	65 60
Incandescent lamps on hand,	75 00
Globes on hand,	23 65
Other materials on hand,	397 42
Electric fixtures on hand,	105 00
Horses, wagons, etc.,	603 37
Sundry accounts due the company,	1,274 40
Office furniture,	54 03
Cash on hand,	2,658 22
Total assets, as per books of the company,	<u>\$65,338 03</u>

LIABILITIES.

Capital stock,	\$38,400 00
Notes payable,	23,500 00
Unpaid bills,	2,365 86
Total liabilities, as per books of the company,	<u>\$64,265 86</u>
Profit and loss balance,	1,072 17
	<u>\$65,338 03</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$5,932 70	
Income from sale of light and power,		\$8,278 42
Balance to profit and loss,	2,345 72	
	<u>\$8,278 42</u>	<u>\$8,278 42</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$246 71
Balance of electric manufacturing account,		2,345 72
Jobbing account,		301 34
Dividends declared,	\$692 00	
Interest paid,	1,129 60	
Balance June 30, 1892,	1,072 17	
	\$3,893 77	\$3,893 77

WAKEFIELD.

(See CITIZENS' GAS LIGHT COMPANY.)

WALTHAM GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$33,170 29
Machinery and manufacturing appliances (gas),	80,572 49
Street mains (gas),	50,800 00
Meters (gas),	6,000 00
Due for gas,	7,183 85
Gas coal on hand,	1,119 60
Coke on hand,	27 00
Tar on hand,	2,025 75
Purifying materials on hand,	105 00
Other gas materials on hand,	1,371 61
Stoves on hand,	196 35
Gas fixtures on hand,	661 89
Steam plant (electric),	31,681 12
Electric plant,	26,319 67
Lines, meters, lamps and globes (electric),	31,835 51
Due for electric light and power,	4,240 62
Fuel on hand (electric light),	101 30
Carbons on hand,	129 66
Oil and waste on hand,	68 40
Incandescent lamps on hand,	252 33
Globes on hand,	14 30
Other electric materials on hand,	1,674 78
Horses, wagons, etc.,	788 10
Sundry accounts due the company,	3,182 72
Office furniture,	1,038 67
Cash on hand,	1,468 86
Total assets, as per books of the company,	\$286,029 87

LIABILITIES.

Capital stock,	\$140,000 00
Bonds issued,	46,500 00
Notes payable,	11,000 00
Total liabilities, as per books of the company,	\$197,500 00
Profit and loss balance,	88,529 87
	\$286,029 87

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$35,965 97	
{ electric,	26,777 21	
Income from sale of gas,		\$49,795 76
residuals,		8,220 89
sale of electric light and power,		35,650 09
Balance to profit and loss, { gas,	22,030 68	
{ electric,	8,872 88	
	<u>\$93,666 74</u>	<u>\$93,666 74</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$78,246 53
Balance of gas manufacturing account,		22,030 68
Balance of electric manufacturing account,		8,872 88
Jobbing account (electric),	\$93 41	
Jobbing account (gas),		13 74
Other items of income,		83 69
Dividends declared,	9,800 00	
Interest paid,	2,252 79	
Construction charged off,	2,342 50	
Depreciation,	5,618 56	
Bad debts,	610 39	
Balance June 30, 1892,	88,529 87	
	<u>\$109,247 52</u>	<u>\$109,247 52</u>

WALWORTH LIGHT AND POWER COMPANY.

ASSETS.

Steam plant,	\$20,287 49
Electric plant,	9,900 30
Lines, meters, lamps and globes,	6,845 93
Due for electric light and power,	2,154 19
Materials on hand,	9 49
Sundry accounts due the company,	212 09
Office furniture,	456 72
Cash on hand,	740 53
Total assets, as per books of the company,	<u>\$40,606 74</u>

LIABILITIES.

Capital stock,	\$15,000 00
Bonds issued,	8,250 00
Notes payable,	300 00
Unpaid bills,	3,051 23
Reserved fund,	9,537 63
Depreciation fund,	4,467 88
Total liabilities, as per books of the company,	<u>\$40,606 74</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$26,385 27	
Income from steam heating,		\$6,784 76
sale of electric light and power,		21,200 48
steam power,		6,776 05
Balance to profit and loss,	8,426 02	
	<u>\$34,761 29</u>	<u>\$34,761 29</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$5,000 00
Balance of manufacturing account,		8,426 02
Interest paid,	\$703 17	
Reserved fund,	9,537 63	
Other items,	75 00	
Depreciation fund,	3,110 22	
	<u>\$13,426 02</u>	<u>\$13,426 02</u>

WARE ELECTRIC COMPANY.

ASSETS.

Real estate,	\$6,505 23
Steam plant,	7,533 00
Electric plant,	4,934 00
Lines, meters, lamps and globes,	16,877 04
Due for electric light and power,	496 79
Fuel on hand,	80 00
Carbons on hand,	18 00
Oil and waste on hand,	25 00
Incandescent lamps on hand,	37 00
Globes on hand,	7 00
Other materials on hand,	256 83
Station furniture and tools,	452 43
Cash on hand,	13 57
Unexpired insurance,	27 00
Total assets, as per books of the company,	<u>\$37,262 89</u>

LIABILITIES.

Capital stock,	\$20,000 00
Notes payable,	16,000 00
Unpaid bills,	37 50
Depreciation fund,	605 89

Total liabilities, as per books of the company,	<u>\$36,643 39</u>
Profit and loss balance,	619 50

\$37,262 89

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,698 30	
Income from sale of light and power,		\$6,686 77
other sources,		67 21
Balance to profit and loss,	2,055 68	
	<u>\$6,753 98</u>	<u>\$6,753 98</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$1,147 24
Balance of electric manufacturing account,		2,055 68
Jobbing account,		51 80
Dividends declared,	\$1,200 00	
Interest paid,	829 33	
Depreciation fund,	605 89	
Balance June 30, 1892,	619 50	
	<hr/>	<hr/>
	\$3,254 72	\$3,254 72

WEBSTER ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$8,500 00
Machinery and manufacturing appliances (gas),	10,109 90
Street mains (gas),	10,000 00
Meters (gas),	2,000 00
Due for gas,	279 15
Gas coal on hand,	862 50
Coke on hand,	16 00
Tar on hand,	70 00
Gas on hand,	20 00
Other gas materials on hand,	25 00
Stoves on hand,	30 20
Real estate (electric),	9,771 14
Steam plant (electric),	11,634 81
Electric plant,	16,107 60
Lines, meters, lamps and globes (electric),	10,901 43
Due for electric light and power,	798 87
Fuel on hand (electric light),	125 00
Carbons on hand,	106 20
Oil and waste on hand,	68 00
Incandescent lamps on hand,	77 50
Globes on hand,	15 51
Other electric materials on hand,	1,351 70
Office furniture,	131 50
Cash on hand,	306 13
	<hr/>
Total assets, as per books of the company,	\$83,308 14

LIABILITIES.

Capital stock,	\$45,000 00
Bonds issued,	30,000 00
Notes payable,	2,222 78
Unpaid bills,	1,385 11
	<hr/>
Total liabilities, as per books of the company,	\$78,607 89
Profit and loss balance,	4,700 25
	<hr/>
	\$83,308 14

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$3,031 61	
{ electric,	6,726 11	
Income from sale of gas,		\$3,667 64
residuals,		255 74
sale of electric light and power,		9,163 54
other sources (gas),		47 25
Balance to profit and loss, { gas,	939 12	
{ electric,	2,487 43	
	<hr/>	
	\$13,134 17	\$13,134 17

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$4,414 77
Balance of gas manufacturing account,		939 12
Balance of electric manufacturing account,		2,437 43
Interest paid,	\$1,967 67	
Depreciation,	1,123 40	
Balance June 30, 1892,	4,700 25	
	<hr/>	
	\$7,791 32	\$7,791 32

WESTBOROUGH ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$5,768 38
Steam plant,	7,048 95
Electric plant,	10,808 70
Lines, meters, lamps and globes,	16,302 42
Patent rights,	4,500 00
Due for electric light and power,	1,016 24
Fuel on hand,	91 00
Carbons on hand,	12 00
Oil and waste on hand,	52 20
Incandescent lamps on hand,	175 05
Globes on hand,	14 50
Other materials on hand,	416 74
Sundry accounts due the company,	482 88
Office furniture,	65 00
Cash on hand,	11 03
	<hr/>
Total assets, as per books of the company,	\$16,765 09

LIABILITIES.

Capital stock,	\$25,000 00
Notes payable,	18,700 00
Unpaid bills,	1,928 40
Interest due but not paid,	253 02
	<hr/>
Total liabilities, as per books of the company,	\$45,881 42
Profit and loss balance,	883 67
	<hr/>
	\$46,765 09

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$5,328 21	
Income from sale of light and power,		\$7,016 01
other sources,		14 25
Balance to profit and loss,	1,702 05	
	<u>\$7,030 26</u>	<u>\$7,030 26</u>
PROFIT AND LOSS ACCOUNT.		
	Dr.	Cr.
Balance June 30, 1891,	\$45 18	
Balance of electric manufacturing account,		\$1,702 05
Rents,		184 67
Jobbing account,		64 50
Other items of income,		135 19
Interest paid,	1,070 38	
Repairs on dwelling,	87 17	
Balance June 30, 1892,	883 67	
	<u>\$2,086 40</u>	<u>\$2,086 40</u>

WESTFIELD GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$17,831 62
Machinery and manufacturing appliances (gas),	14,289 55
Street mains (gas),	14,791 95
Meters (gas),	2,193 38
Services,	1,791 55
Due for gas,	2,708 69
Gas coal on hand,	73 62
Enrichers on hand,	197 43
Purifying materials on hand,	105 68
Lamp posts and burners,	123 08
Stoves on hand,	93 41
Real estate (electric),	9,406 01
Steam plant (electric),	6,476 71
Electric plant,	6,271 60
Lines, meters, lamps and globes (electric),	10,907 54
Converters,	1,575 83
Due for electric light and power,	1,053 71
Fuel on hand (electric light),	354 81
Carbons on hand,	88 20
Oil and waste on hand,	40 90
Globes on hand,	18 00
Other electric materials on hand,	18 51
Sundry accounts due the company,	180 29
Cash on hand,	2,808 70
Total assets, as per books of the company,	<u>\$93,400 77</u>

LIABILITIES.

Capital stock,	\$54,000 00
Notes payable,	21,600 00
Unpaid bills,	931 98
Reserved fund,	3,043 05
Total liabilities, as per books of the company,	<u>\$79,475 03</u>
Profit and loss balance,	13,925 74
	<u>\$93,400 77</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$11,631 90	
{ electric,	6,221 39	
Income from sale of gas,		\$13,524 81
residuals,		1,016 03
sale of electric light and power,		9,482 97
Balance to profit and loss, { gas,	2,908 94	
{ electric,	3,261 58	
	<u>\$24,023 81</u>	<u>\$24,023 81</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$13,517 81
Balance of gas manufacturing account,		2,908 94
Balance of electric manufacturing account,		3,261 58
Rents,		28 43
Dividends declared,	\$4,320 00	
Interest paid,	1,195 43	
Depreciation fund,	275 59	
Balance June 30, 1892,	13,925 74	
	<u>\$19,716 76</u>	<u>\$19,716 76</u>

WEYMOUTH LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$13,139 96
Steam plant,	16,858 46
Electric plant,	27,269 04
Lines,	81,329 36
Arc lamps and globes,	2,650 50
Meters,	1,079 00
Due for electric light and power,	4,668 33
Fuel on hand,	25 00
Carbons on hand,	27 00
Oil and waste on hand,	38 00
Incandescent lamps on hand,	126 60
Other materials on hand,	208 60
Tools on hand,	171 70
Horses, wagons, etc.,	548 90
Sundry accounts due the company,	904 32
Cash on hand,	667 04
Investments,	23,585 60
Total assets, as per books of the company,	<u>\$173,287 41</u>

LIABILITIES.

Capital stock,	\$75,000 00
Bonds issued,	75,000 00
Notes payable,	12,907 03
Unpaid bills,	5,797 21
Interest due but not paid,	2,655 00
Total liabilities, as per books of the company,	<u>\$171,359 28</u>
Profit and loss balance,	1,928 16
	<u>\$173,287 41</u>

MANUFACTURING ACCOUNT.

[From date of organization.]

	Dr.	Cr.
Operating expenses,	\$30,224 97	
Income from sale of light and power,		\$39,515 64
Balance to profit and loss,	9,290 67	
	<u>\$39,515 64</u>	<u>\$39,515 64</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of electric manufacturing account,		\$9,290 67
Jobbing account,		2,309 48
Other items of income,		79 07
Interest,	\$9,751 07	
Balance June 30, 1892,	1,928 15	
	<u>\$11,679 22</u>	<u>\$11,679 22</u>

WHITMAN ELECTRIC COMPANY.

ASSETS.

Real estate,	\$218 39
Steam plant,	1,900 30
Electric plant,	5,103 00
Lines, meters, lamps and globes,	18,151 98
Due for electric light and power,	730 68
Carbons on hand,	107 50
Oil and waste on hand,	26 00
Incandescent lamps on hand,	64 60
Globes on hand,	3 75
Other materials on hand,	402 11
Horses, wagons, etc.,	100 00
Sundry accounts due the company,	181 75
Office furniture,	14 00
Cash on hand,	1,383 60
Total assets, as per books of the company,	<u>\$28,387 64</u>

LIABILITIES.

Capital stock,	\$20,000 00
Unpaid bills,	8,187 72
Total liabilities, as per books of the company,	<u>\$28,187 72</u>
Profit and loss balance,	199 92
	<u>\$28,387 64</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$6,628 71	
Income from sale of light and power,		\$7,867 84
other sources,		69 94
Balance to profit and loss,	1,309 07	
	<u>\$7,937 78</u>	<u>\$7,937 78</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,	\$1,109 15	
Balance of electric manufacturing account,		\$1,309 07
Balance June 30, 1892,	199 92	
	<u>\$1,309 07</u>	<u>\$1,309 07</u>

WILLIAMSTOWN GAS COMPANY.

ASSETS.

Real estate,		
Machinery and manufacturing appliances, }	\$30,214	25
Street mains,		
Meters,	310	30
Due for gas,	332	95
Oil on hand,	44	00
Wood on hand,	105	00
Other materials and tools on hand,	560	04
Gas fixtures on hand,	71	41
Sundry accounts due the company,	138	98
Cash on hand,	83	37
Investments,	2,199	64
Total assets, as per books of the company,	\$34,059	94
Profit and loss balance,	807	75
	\$34,867	69

LIABILITIES.

Capital stock,	\$20,000	00
Bonds issued,	10,000	00
Notes payable,	3,603	60
Unpaid bills,	214	09
Interest due but not paid,	1,050	00
Total liabilities, as per books of the company,	\$34,867	69

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$1,972	83
Income from sale of gas,		\$2,706
Balance to profit and loss,	734	08
	\$2,706	\$2,706

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,	\$1,125	19
Balance of gas manufacturing account,		\$734
Jobbing account,		313
Rents,		139
Interest paid,	722	44
Repairs of dwelling house,	74	84
Other items,	72	46
Balance June 30, 1892,		807
	\$1,994	\$1,994

WINCHENDON ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Steam plant,	\$1,366 76
Electric plant,	8,982 68
Lines, meters, lamps and globes,	14,741 85
Due for electric light and power,	338 66
Oil and waste on hand,	86 54
Other materials on hand,	237 65
Unexpired insurance,	74 48
Sundry accounts due the company,	58 37
Cash on hand,	70 60

Total assets, as per books of the company,	\$25,967 59
Profit and loss balance,	1,217 89
	<u>\$27,175 48</u>

LIABILITIES.

Capital stock,	\$12,000 00
Bonds issued,	9,000 00
Unpaid bills,	6,175 48

Total liabilities, as per books of the company,	\$27,175 48
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,153 38	
Income from sale of light and power,		\$3,875 47
other sources,		78 68
Balance to profit and loss,		198 23
	<u>\$4,153 38</u>	<u>\$4,153 38</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,	\$886 64	
Balance of electric manufacturing account,	198 23	
Interest paid,	133 02	
Balance June 30, 1892,		\$1,217 89
	<u>\$1,217 89</u>	<u>\$1,217 89</u>

WOBURN ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$23,666 48
Steam plant,	30,611 69
Electric plant,	50,972 29
Lines, meters, lamps and globes,	140,535 54
Patent rights,	21,000 00
Due for electric light and power,	4,086 12
Fuel on hand,	646 00
Carbons on hand,	159 00
Oil and waste on hand,	66 50
Incandescent lamps on hand,	502 68
Globes on hand,	28 92

Other materials on hand, . }		\$5,051 50
Electric fixtures on hand, . }		
Horses, wagons, etc.,		463 10
Sundry accounts due the company,		6,614 43
Office furniture,		305 60
Cash on hand,		588 49
Notes receivable,		8,577 17
Total assets, as per books of the company,		\$293,875 41
Profit and loss balance,		28 31
		<u>\$293,903 72</u>

LIABILITIES.

Capital stock,	\$120,000 00
Bonds issued,	100,000 00
Notes payable,	67,711 40
Unpaid bills,	6,192 32
Total liabilities, as per books of the company,	\$293,903 72

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$22,111 33	
Income from sale of light and power,		\$31,724 12
Balance to profit and loss,	9,612 79	
	<u>\$31,724 12</u>	<u>\$31,724 12</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,	\$2,720 76	
Balance of electric manufacturing account,		\$9,612 79
Interest received,		790 16
Wiring account,		2,064 59
Other items of income,		76 38
Interest paid,	9,529 35	
Depreciation,	322 12	
Balance June 30, 1892,		28 31
	<u>\$12,572 23</u>	<u>\$12,572 23</u>

WOBURN GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$9,500 00
Machinery and manufacturing appliances,	28,000 00
Street mains,	28,522 91
Meters,	3,000 00
Due for gas,	1,971 47
Gas coal on hand,	855 00
Coke on hand,	60 00
Tar,	603 00
Enrichers on hand,	155 00
Purifying materials on hand,	28 98
Stoves on hand,	231 00
Gas fixtures on hand,	
Office furniture,	140 25
Cash on hand,	5,447 50
Investments,	11,800 00
Total assets, as per books of the company,	\$90,315 11

LIABILITIES.			
Capital stock,			\$46,100 00
Deposits,			5 00
Total liabilities, as per books of the company,			\$45,105 00
Profit and loss balance,			45,210 11
			<u>\$90,315 11</u>
MANUFACTURING ACCOUNT.			
		DR.	CR.
Operating expenses,		\$10,270 54	
Income from sale of gas,			\$13,976 26
residuals,			1,870 00
other sources,			25 00
Balance to profit and loss,		5,600 72	
		<u>\$15,871 26</u>	<u>\$15,871 26</u>
PROFIT AND LOSS ACCOUNT.			
		DR.	CR.
Balance June 30, 1891,			\$42,321 60
Balance of gas manufacturing account,			5,600 72
Interest received,			653 32
Jobbing account,			182 47
Other items of income,			60 00
Dividends declared,		\$3,606 00	
Balance June 30, 1892,		45,210 11	
		<u>\$48,818 11</u>	<u>\$48,818 11</u>

WORCESTER ELECTRIC LIGHT COMPANY.

ASSETS.			
Real estate,			\$79,762 07
Steam plant,			68,371 88
Electric plant,			81,007 07
Lines, meters, lamps and globes,			78,775 23
Due for electric light and power,			10,292 91
Fuel on hand,			2,853 65
Carbons on hand,			1,247 12
Oil and waste on hand,			59 12
Incandescent lamps on hand,			662 19
Globes on hand,			473 06
Other materials on hand,			2,352 16
Electric fixtures and tools,			2,512 95
Horses, wagons, etc.,			598 00
Sundry accounts due the company,			1,044 27
Office furniture,			1,352 87
Cash on hand,			14,856 83
Total assets, as per books of the company,			<u>\$346,221 38</u>
LIABILITIES.			
Capital stock,			\$200,000 00
Bonds issued,			100,000 00
Unpaid bills,			18,322 88
Total liabilities, as per books of the company,			\$318,322 88
Profit and loss balance,			27,898 50
			<u>\$346,221 38</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$66,010 37	
Income from sale of light and power,		\$102,557 72
Balance to profit and loss,	46,547 35	
	<u>\$102,557 72</u>	<u>\$102,557 72</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$16,875 47
Balance of electric manufacturing account,		46,547 35
Rents,		265 50
Dividends declared,	\$16,000 00	
Interest paid,	3,312 06	
Expense issuing bonds,	150 00	
Depreciation,	15,677 66	
Other items,	650 10	
Balance June 30, 1892,	27,898 50	
	<u>\$63,688 32</u>	<u>\$63,688 32</u>

WORCESTER GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$141,360 00
Machinery and manufacturing appliances,	216,747 80
Street mains,	238,138 81
Meters,	22,308 34
Due for gas,	774 94
Gas coal on hand,	8,123 24
Coke on hand,	450 00
Tar on hand,	4,275 00
Enrichers on hand,	728 10
Other materials on hand,	5,299 50
Stoves on hand,	1,300 00
Gas fixtures on hand,	1,300 00
Cash on hand,	1,878 96
Investments,	3,352 50
Total assets, as per books of the company,	<u>\$644,737 19</u>

LIABILITIES.

Capital stock,	\$500,000 00
Notes payable,	83,000 00
Deposits,	2,037 06
Unpaid dividends,	10,136 00
Total liabilities, as per books of the company,	<u>\$595,173 06</u>
Profit and loss balance,	49,564 13
	<u>\$644,737 19</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$116,930 14	
Income from sale of gas,		\$210,025 55
residuals,		18,484 66
other sources,		96 50
Balance to profit and loss,	111,626 57	
	<u>\$228,556 71</u>	<u>\$228,556 71</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1891,		\$40,042 04
Balance of gas manufacturing account,		111,626 57
Interest received,		374 28
Old bills collected,		58 27
Dividends declared,	\$40,000 00	
Interest paid,	3,008 02	
Construction charged off,	22,225 09	
Depreciation,	37,303 92	
Balance June 30, 1892,	49,564 13	
	<u>\$152,101 16</u>	<u>\$152,101 16</u>

APPENDIX B.

SPECIAL REPORT CONCERNING THE BOSTON GAS
LIGHT COMPANY.*Commonwealth of Massachusetts.*OFFICE OF THE BOARD OF
GAS AND ELECTRIC LIGHT COMMISSIONERS, March 25, 1892.*To the Honorable Senate and House of Representatives.*

We have the honor to acknowledge the receipt, on the twenty-sixth of February last, of an order, of which the following is a copy : —

Ordered, That the Board of Gas and Electric Light Commissioners be instructed to make a special report to this Legislature, within thirty days from the passage of this order, as follows : —

1. Whether or not the Boston Gas Company has within the past six months made any advances in its charges for gas.
2. At what price the Boston Gas Company can manufacture gas delivered in its holders and at the meters of its consumers and pay dividends of eight per cent. on its capital stock, and provide for all needed renewals and extensions of its plant.
3. To what extent the Boston Gas Company is hiring the use of pipes from another corporation at an excessive rental, and to what extent the Boston Gas Company is paying another corporation one dollar per thousand feet for gas, which it could manufacture for a less sum per thousand feet.
4. As to whether the Bay State Gas Company diverts the surplus earnings of the Boston Gas Company into the treasury of a foreign corporation known as the Bay State Gas Company of Delaware.

The Board of Gas and Electric Light Commissioners, for the purpose of this investigation and report, are hereby empowered to order the production of books and papers and to compel the attendance of witnesses.

In reply we respectfully submit the following : —

Nov. 11, 1887, the directors of the Boston Gas Light Company authorized three-year contracts at \$1 per thousand with all consumers whose bills had theretofore exceeded \$2,000 per annum.

Under this authority, contracts at this rate were made with

forty-two consumers, mostly managers of theatres, hotels, railroads, newspapers and large retail stores, by which, in consideration of this rate, they bound themselves to purchase gas of the Boston Gas Light Company exclusively, for the period named. All these contracts expired on or about the first day of January, 1891, but the company continued to supply them with gas at \$1 per thousand until Jan. 1, 1892, at which time the price was advanced to \$1.30 per thousand feet.

These consumers, in the year 1891, paid for 124,394,300 cubic feet of gas \$124,394.30. With the rate of \$1.30, and the same consumption, the bills would amount to \$161,712.59, an increase of \$37,318.29.

On Nov. 28, 1887, the directors voted that from and after Jan. 1, 1888, a reduction of ten cents per thousand cubic feet be given to consumers whose bills were between \$1,000 and \$2,000 per annum. On April 10, 1889, it was voted "that the rebate of ten cents per thousand feet allowed to large consumers be continued *for the present.*" No other action has been taken with reference to this rebate. The last payments under these votes were made on March 24, 1891, for consumption of 1890, at which time fifty-four consumers received rebates amounting to \$7,569.42.

We know of no other change in rates during the period named in the order.

Referring to the first part of the third question we have to report:—

The Bay State Gas Company has laid, at their works and in the streets of Boston, 15 miles and 3,070 feet of mains, as follows:—

15,297 feet of 30 inch.	6,553 feet of 10 inch.
10,297 feet of 24 inch.	26,549 feet of 6 inch.
2,651 feet of 20 inch.	13,373 feet of 4 inch.
7,550 feet of 12 inch.	

In the opinion of the Board a fair estimate for the cost of these pipes is as follows:—

For the thirty inch, \$91,800; for the twenty-four inch, \$51,500; for all the others, \$65,200, or about \$208,500 in all.

On or about July 1, 1889, the Boston Gas Company began to use the twenty-four inch and twelve inch pipes for the purpose of sending gas into the city. Late in October of the same year they began to use the thirty inch pipe from their works to Shawmut Avenue. Only a small portion of the four inch, six inch and ten inch pipes have been used by the Boston Company.

For this use they have paid as follows to the Bay State Gas Company of Massachusetts:—

Dec. 20, 1889, for the calendar year 1889, . . .	\$100,000 00
Oct. 31, 1890, for the calendar year 1890, . . .	100,000 00
Total,	<u>\$200,000 00</u>

Some question has arisen in reference to this last item, and there is some confusion in reference to it in the books of the Boston Gas Light Company.

The cash book of this company shows that on Oct. 31, 1890, \$100,000 was paid to the Bay State Company for use of mains, and this amount was immediately charged to profit and loss. June 30, 1891, this entire amount was taken out of profit and loss, and charged to a new account, "rent of mains," opened for the purpose, upon the ground that the rental was for two years, and that the previous charge of this sum to profit and loss was an error. In the return to this Board, under date of June 30, 1891, the full sum of \$100,000 is included in the assets of the Boston Company, as though this payment had been made for a use to be enjoyed at some period wholly subsequent to that date, but it does not appear as a liability in the return of the Bay State Gas Company of Massachusetts. This sum also appears, in the same way, in the balance sheet of the Boston Company of Dec. 21, 1891, but not in that of the Bay State of Massachusetts of that date.

The entries of this transaction in the accounts of the Bay State of Massachusetts give no indication of the period for which the money was received, but the receipt for this sum filed with the vouchers of the Boston Company, and the records of the meetings of the directors of both corporations, state clearly that this sum of \$100,000 was in payment for use of mains in 1890.

In relation to the purchases of gas referred to in the last part of the third question, we submit the following:—

The Boston Gas Light Company has purchased from the Bay State Gas Company of Massachusetts gas as follows:—

1890.			
From Jan 1 to June 30, . . .	84,285,000 feet,	at \$1 per M.,	\$84,285
From July 1 to Dec. 31, . . .	306,446,000 feet,	at \$1 per M.,	306,446
Total for the year, . . .	390,731,000 feet,	at \$1 per M.,	<u>\$390,731</u>

1891.			
From Jan. 1 to June 30, . . .	319,038,000 feet,	at \$1 per M.,	\$319,038
From July 1 to Dec. 31, . . .	470,326,000 feet,	at \$1 per M.,	470,326
Total for the year, . . .	789,364,000 feet,	at \$1 per M.,	<u>\$789,364</u>

The accounts show a rebate for gas bought during the last six months of 70,000

Making the cost for that period 85.7 cents per M., and the net expenditure for the year, \$719,364

1888.			
Month of January, . . .	91,821,000 feet,	at \$1 per M.,	\$91,821
Month of February, . . .	76,708,000 feet,	at \$1 per M.,	76,708
Total for two months, . . .			168,529,000 feet, at \$1 per M., \$168,529
This expenditure exceeds that of the first two months of last			
year by			\$37,181

These prices were for the gas delivered in the mains of the Bay State Company leading to the works of the Boston Company, in whose holders it was stored. If this gas had been made at the works of the Boston Company, its cost should not have exceeded 55 cents per thousand feet.

In replying to the fourth question, a strict construction of the term "surplus earnings" would probably include only that sum which remained after all the expenditures had been met, including interest and dividend charges. Upon this meaning of the term it appears that all such earnings have remained in the possession of the Boston Gas Light Company, invested in its works or employed in the ordinary conduct of its business.

The Board has assumed that the inquiry was designed to have a broader scope, and to include all those funds of the Boston Company which may have passed from it to the Bay State of Delaware through the Bay State of Massachusetts, but to exclude any sums which may have passed otherwise, directly or indirectly, to the Delaware Company.

As the income of the Bay State of Massachusetts has been derived almost exclusively from its transactions with the Boston Company, it is fair to say that practically its entire profits are from the earnings of the latter company. The Board has therefore endeavored to answer the inquiry by ascertaining what portion of these profits has been paid to the Bay State of Delaware.

Some time in the year 1885, the Bay State of Massachusetts, by authority of its directors, executed and delivered in part payment for its works, or plant, to be thereafter constructed, a bond or written obligation dated March 11, of that year, for \$4,500,000. By the terms of this obligation interest must be paid on said sum as often as once in each and every six months from its date, at a rate equal to nine-tenths of the net profits of the business of said Bay State Gas Company.

For this reason the directors have found it necessary, whenever declaring a dividend upon the \$500,000 of stock, to declare interest at the same rate on the \$4,500,000 bond.

The Bay State of Delaware is not a holder of stock in the Bay State of Massachusetts, but by assignment dated Aug. 13, 1889,

it became the sole owner of the bond, and all payments of interest have been made directly to the former corporation.

Interest has been declared on this bond as follows :—

1890.

Jan. 2, 2 per cent., as of Dec. 20, 1889,	\$90,000
Oct. 30, 2 per cent., as of Oct. 31, 1890,	90,000
Dec. 18, 3 per cent.,	135,000
Total for the year,	<u>\$315,000</u>

1891.

Apr. 29, 2 per cent.,	\$90,000
June 15, 3 per cent.,	135,000
Oct. 29, 1½ per cent.,	67,500
Dec. 28, 1½ per cent.,	67,500
Total for the year,	<u>\$360,000</u>

1892.

Mar. 14, 2½ per cent.,	\$112,500
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Cash payments on account of this interest have been made as follows :—

1889, Dec. 31,	\$90,000 00
1890, Nov. 15,	80,000 00
Dec. 15,	5,000 00
Dec. 31,	123,000 00
1891, May 1,	17,000 00
May 15,	53,000 00
June 15,	145,000 00
Aug. 15,	13,300 00
Nov. 14,	70,000 00
Dec. 31,	67,510 50
1892, Jan. 6,	4,000 00
March 19,	112,500 00
	<u>\$780,310 50</u>
Balance unpaid,	7,189 50
Total,	<u>\$787,500 00</u>

So far as the Board is aware, no other earnings of the Boston Company have passed through the Bay State of Massachusetts to the Bay State of Delaware.

The inquiry as to price, numbered 2 in the order, suggests a question of much difficulty, demanding for its full and fair consideration a large amount of careful investigation.

The price at which gas can be supplied, whether in the holder or at the meter, is not a fixed and obvious price, in every place

the same, but many items of expense are so affected by local conditions and the volume of the business that it is impossible to exactly determine at what price a company can make and supply its gas, without an intelligent and exhaustive examination of all its affairs.

The Boston Gas Light Company disburses annually nearly two millions of dollars in many thousand transactions, and the time allowed by the order is much less than the Board has usually given to the examination of questions of a similar character, and is not sufficient for that careful study which would be necessary in a judicial determination on a petition under the statute for a reduction of price.

When it is considered that a change of one cent in the price per thousand feet causes a corresponding variation of more than \$14,000 in the income of this company, the importance of a careful study of all the conditions, before absolutely determining the price that is fair and just to all concerned, becomes apparent.

From computations based on the statements in the sworn returns made to this Board by the Boston Company, for the year ending June 30, 1891, it appears that it cost for coal 36.27 cents per thousand feet; reducing this by the amount received from residual products, 13.09 cents, leaves 23.18 cents per thousand feet for the cost of coal. The amount of the other items making up cost in the holder, including enrichers, purification, wages at works and repairs, was 36.8 cents, making a total of almost 60 cents for cost in the holder.

For the cost from the holder to the consumer's meter, including wages, main and meter repairs, directors' allowances, salaries, office expenses, taxes, claims, law expenses and incidentals, the amount was 21 cents, making 81 cents. To this sum should be added about five per cent. of the cost in the holder for gas which is used in carrying on the business, and that which is invariably lost in the process of distribution, commonly known as leakage, or unaccounted-for gas, making a total of 84 cents.

In the opinion of the Board this amount of 84 cents is too large, and may readily be reduced without embarrassment to the company.

In the spring or early summer of 1890, the Boston Company abandoned its former custom of buying coal directly from coal companies, or their regular agents, and has since then (with the exception of about 1,000 tons bought of the Dorchester Gas Light Company) purchased exclusively of the Bay State Gas Company of Delaware, at what seems to be a uniform advance over the market price, and adding, for the year to June 30, 1891, about

\$33,700 to the cost, or about 4 cents per thousand feet to the cost in the holder.

A different treatment of the residual products would probably increase the revenue from this source, and correspondingly reduce the cost of the gas. During the year mentioned, all the tar sold from the North End station was marketed by the Bay State of Massachusetts, at a profit to that company of about \$8,000, or one cent per thousand feet.

An important item in the 36.8 cents mentioned above is that of enrichers or oil. The experience of other companies would indicate that a reduction of two cents per thousand might be made in this item. No special investigation has been made of the other items looking to a reduction.

Deducting, from the 84 cents mentioned as the cost at the consumer's meter, the 7 cents just referred to, leaves 77 cents; and taking the same amount, 7 cents, from the 60 cents, leaves 53 cents as a fair estimate of the cost in the holder. The proper amount needed to provide for renewals and extensions is perhaps the most difficult of all to accurately determine, and the one concerning which opinions would differ most widely. Very much depends upon the present condition of the plant for generating and distributing, the change of population and output, and all the engineering details of the business.

Very valuable suggestions may be gathered from the recent history of the company. During the fifteen years beginning with 1877 the charges against income for extensions and improvements have somewhat exceeded \$3,300,000, or an average annual charge of about \$225,000, a little less than 16 cents per thousand feet on the present output of the company. But the period named was one of extraordinary development; it witnessed the construction of the entire works at Commercial Point, with large expenditure for new mains and a payment for a part of the land at the Point.

No such extraordinary expense seems likely to be called for in the next ten years. If the annual output should be doubled, no additional land purchase would be necessary. Fair provision could be made for extensions and renewals with one-half the sum named above, or 8 cents per thousand feet.

The capital of the company, \$2,500,000, equals \$1.77 for every thousand feet of output, and 8 per cent. on this may be stated at 15 cents per thousand. Adding these amounts to the 77 cents estimated to cover other items, we have \$1 as a fair price at which gas may be delivered at the consumer's meter upon the conditions described.

The detailed figures given are based upon an annual output of about 1,414,000,000 feet. If, for any reason, the Boston Company should find it necessary to decline to supply the Roxbury and Dorchester companies, the cost of distribution would be increased about six cents because of the reduction in output.

Neither the fact of the purchase of gas from the Bay State of Massachusetts nor the price paid that company has been considered in these estimates. If the Boston Company were to continue to supply the Roxbury and Dorchester companies without purchasing from the Bay State, it would be necessary to very soon increase the capacity of the Commercial Point station at considerable expense.

If a water-gas plant were built, for which the company now owns the rights, the cost of the mixed gas might be somewhat less than the above estimates.

Respectfully submitted,

JEREMIAH W. COVENEY.
FORREST E. BARKER.
CHARLES A. TOWNE.

APPENDIX C.

ATTORNEY-GENERAL *ex rel.* BOARD OF GAS AND
ELECTRIC LIGHT COMMISSIONERS *v.* WALWORTH
LIGHT AND POWER COMPANY.

SUPREME JUDICIAL COURT OF MASSACHUSETTS.

SUFFOLK, June 24, 1892.

INJUNCTION.—ERECTION OF ELECTRIC LINES.—EXCLUSIVE RIGHTS.

1. St. 1887, chapter 382, section 3, provides that in any city where a company is engaged in the "manufacture and sale of electric light, no other company shall lay or erect wires over or under the streets, . . . for the purpose of carrying on its business, without the consent of the mayor and aldermen." *Held*, in an action for an injunction against an electric light company, that the prohibition extended to wires under the streets laid by defendant's predecessor, and now belonging to defendant; to wires put up by and belonging to defendant throughout the city, even though such wires where they cross the streets were sold to defendant's customers to evade the statute; to wires put up and owned by defendant's customers with intent to evade the statute.

2. In such case, while the court cannot order the wires of parties not in court to be taken down, it will order defendant not to use them.

Report from Supreme Judicial Court, Suffolk County.—JAMES M. MORTON, *Judge*.

Application for injunction by attorney-general *ex rel.* Board of Gas and Electric Light Commissioners against the Walworth Light and Power Company. Injunction granted.

E. W. BURDETT and C. A. SNOW for petitioner; E. R. CHAMPLIN for defendant.

HOLMES, J. This is an information by the attorney-general, under St. 1887, chapter 382, and St. 1885, chapter 314, section 13, to restrain the defendant from maintaining or using certain wires over which the defendant furnishes electricity for lighting.

The defendant was incorporated since the passage of St. 1887, chapter 382. By section 3 of that act, "in any city or town in which a company is engaged in . . . the manufacture and sale of electric light, no other company shall lay or erect wires over or under the streets, lanes and highways of such city or town, for the purpose of carrying on its business, without the consent of the mayor and aldermen," etc. There were companies in Boston engaged in the manufacture and sale of electric light at the date of the act, and the defendant has not obtained the consent required by it. The wires in question are of three classes: *First*, two wires in a tunnel under Hawley Street, laid without license by a predecessor of the defendant, and now belonging to the defendant; *second*, wires put up by the defendant, and still belonging to the defendant throughout their entire length, except where they cross the streets; the portions which cross the streets having been sold by the defendant to its customers, or put up by the defendant for its customers in some instances, in others having been put up by the customers, these devices being intended by the parties to evade the statute; *third*, wires put up by customers, and belonging to them, the intent presumably being the same as in the last case. The question is, whether these wires fall within the statute.

The Legislature may think that a business like that of transmitting electricity through the streets of a city has got to be transacted by a regulated monopoly, and that a free competition between as many companies and persons as may be minded to put up wires in the streets, and to try their luck, is impracticable. Without wasting time upon useless generalities about the construction of statutes, it is enough to say that the statute before us had that consideration in view, and must be construed accordingly. We agree that we cannot supply a *casus omissus*. But the fair scope and meaning of the words used and the number of cases included will vary more or less according to the purpose of the act. To take an example a little different from those before us, we think it plain that, if somebody else put up a wire, and then the company bought it and used it for the business of furnishing and selling electric light, the case would be within the meaning of the words used, although the company did not erect the wire in a literal sense, or cause it to be erected. In other words, the reason why the statute forbids laying or erecting wires is to prevent wires being maintained in the streets. If they vanished as soon as erected, the Legislature never would have prohibited the mere act of putting them there. But when the Legislature forbids erecting wires for the express purpose of preventing their being maintained, it impliedly forbids their being maintained. We are of the

opinion that the case is not changed by the wires having been laid by a predecessor who was not within the prohibition of the statute, if that be the fact as to the wires in Hawley Street.

We are of the opinion that similar reasoning applies with greater force to the use of the second class of wires by the defendant. It seems to us quite out of the question to say that a company may escape the prohibition of the statute by turning over to a customer so much of each wire as crosses a street, and then continuing to use the wire. If it is forbidden to erect, it is forbidden to use wires which it has erected. And it is within the words of the act, as well when it erects a wire technically, as a servant of its customer, with intent to use the wire for the purposes of its business, but to evade the act, as when it erects it on its own behalf. We agree that we cannot order wires to be taken down, the owners of which are not before us. But we can order the defendant not to use them.

With much more hesitation we have come to the same conclusion about the wires put up by customers. If a use of them by the company for the purposes of its business is permitted, the statute is made nugatory by an easy evasion. It was suggested that in some of these cases the company did not sell electric light, because it did not own the device at the customer's end by which the electricity furnished took the form of light; that the company only sold electricity. We think it quite clear that the Legislature took no such nice distinctions, and that a wire which is prohibited when used to furnish electric light is prohibited equally when used to furnish electricity for the purpose of conversion into light at the end of the wire.

Injunction accordingly.

APPENDIX D.

NEW LEGISLATION.

[CHAP. 67, ACTS OF 1892.]

AN ACT TO RAISE THE STANDARD OF THE ILLUMINATING POWER
OF GAS.*Be it enacted, etc., as follows:*

SECTION 1. Section fourteen of chapter sixty-one of the Public Statutes, as amended by chapter two hundred and fifty of the acts of the year eighteen hundred and eighty-six and chapter two hundred and fifty-two of the acts of the year eighteen hundred and ninety, is hereby amended by striking out in the thirteenth line of said section, the word "fifteen", and inserting in place thereof the word:—sixteen,—so as to read as follows:—*Section 14.* The gas of every company supplying more than fifty consumers shall be inspected at least twice a year, and one additional inspection shall be made for every six million cubic feet of gas supplied by each company; but the gas of no company shall be inspected oftener than once a week. All such inspections shall be made by the inspector or his assistant, and one fourth at least of all such inspections shall be made by the inspector. The gas shall be tested for illuminating power by means of a disc photometer, and, during such test, shall be burned from the burner best adapted to it, which is at the same time suitable for domestic use, and at as near the rate of five feet per hour as is practicable. When the gas of any company is found on three consecutive inspections to give less light than sixteen standard English candles, or to contain more than twenty grains of sulphur or ten grains of ammonia per hundred cubic feet of gas, or any sulphuretted hydrogen, a fine of one hundred dollars shall be paid by such company to the city or town supplied by it. When during the test the consumption of gas varies from five feet per hour, or the candle from one hundred and twenty grains per hour, a proportionate correction shall be made for the candle power.

SECT. 2. This act shall take effect upon its passage. [*Approved March 15, 1892.*]

[CHAP. 259, ACTS OF 1892.]

AN ACT REQUIRING CERTAIN RETURNS TO BE MADE TO THE BOARD
OF GAS AND ELECTRIC LIGHT COMMISSIONERS.*Be it enacted, etc., as follows:*

SECTION 1. Whenever any town, or the city council of any city, shall vote upon the acceptance of the provisions of section one of chapter three hundred and seventy of the acts of the year eighteen hundred and ninety-one, the clerk of such city or town shall forthwith forward to the board of gas and electric light commissioners a certified abstract of so much of the records of said city council or town as pertains to the acceptance of, or refusal to accept, the provisions of said section one.

SECT. 2. Whenever in any city or town the votes contemplated by sections two or three of said chapter three hundred and seventy have been passed, and any subsequent votes are passed relative to establishing or purchasing a plant, or to reconstructing, extending or enlarging the same, or for the issue of bonds on account of the same, or concerning in any way the management or conduct thereof, or whenever any city or town shall adopt any ordinance or by-law concerning such plant, the clerk of said city or town shall within ten days after the passage of such vote, or the adoption of such ordinance or by-law, forward to the board of gas and electric light commissioners a certified copy of every such vote, by-law or ordinance.

SECT. 3. Whenever any city or town engaged in the business of selling gas or electric light, or both, to persons or corporations, shall fix or change the price of such light, the manager of gas or electric light in such city or town shall send to the board of gas and electric light commissioners a certified copy of the notice announcing such price or change.

SECT. 4. Whenever a clerk of a city or town, or the manager of gas or electric light, fails or neglects to comply with the provisions of this act he shall forfeit for each offence a sum not exceeding twenty-five dollars.

SECT. 5. The provisions of this act and of section nine of said chapter three hundred and seventy, concerning books and accounts and returns, shall apply to any city or town authorized by special act to construct, purchase, lease, establish or maintain within its limits a plant for furnishing gas or electric light for municipal use or for the use of any of its inhabitants. [*Approved May 6, 1892.*]

[CHAP. 263, ACTS OF 1892]

AN ACT RELATING TO RETURNS TO BE MADE TO THE BOARD OF
GAS AND ELECTRIC LIGHT COMMISSIONERS.

Be it enacted, etc., as follows:

SECTION 1. Each gas or electric light company neglecting to make the annual return to the board of gas and electric light commissioners, as required by law, on or before the second Wednesday of September in any year, shall forfeit in each case for such neglect, as follows: for the first fifteen days or any portion thereof, five dollars a day; for the second fifteen days or any portion thereof, ten dollars a day; and for each and every day thereafter while such neglect shall continue, not exceeding fifteen dollars a day; and if any company unreasonably refuses or neglects to make such report or return it shall forfeit for every such refusal or neglect a sum not exceeding five hundred dollars.

SECT. 2. All forfeitures recovered under section one of this act shall be paid into the treasury of the Commonwealth and applied towards the payment of the expenses of said board of commissioners. [*Approved May 6, 1892.*]

[CHAP. 274, ACTS OF 1892.]

AN ACT PLACING RESTRICTIONS UPON THE ERECTION OF ELECTRIC
LIGHT WIRES.

Be it enacted, etc., as follows:

SECTION 1. Section three of chapter three hundred and eighty-two of the acts of the year eighteen hundred and eighty-seven is hereby amended by striking out all after the word "in", in the second line of said section, and inserting in place thereof the following words: — the manufacture and sale of electric light, no other person, firm or corporation shall lay, erect, maintain or use, over or under the streets, lanes and highways of such city or town, any wires for use in conveying electricity for lighting, without the consent of the mayor and aldermen of such city, or selectmen of such town, after a public hearing and notice to all parties interested, — so as to read as follows: — *Section 3.* In any city or town in which a company is engaged in the manufacture and sale of electric light, no other person, firm or corporation shall lay, erect, maintain or use, over or under the streets, lanes and highways of such city or town, any wires for use in conveying electricity for lighting, without the consent of the mayor and aldermen of such city, or selectmen of such town, after a public hearing and notice to all parties interested.

SECT. 2. This act shall take effect upon its passage. [*Approved May 6, 1892.*]

APPENDIX E.

**GENERAL INSTRUCTIONS REGARDING THE BOOKS
AND ACCOUNTS TO BE KEPT BY TOWNS AND
CITIES OWNING ELECTRIC LIGHT PLANTS.**

[Adopted under the provisions of Chapter 370, Acts of 1891, and Chapter 259, Acts of 1892.]

The general books of the electric works shall consist of cash book, journal and ledger. Cash transactions may be carried through the journal or posted directly from the cash book into the ledger, at the option of the book-keeper.

Such supplementary books may be kept as shall be needed to give the information required in the annual returns.

ACCOUNTS.

The ledger accounts shall show : —

- Cost of real estate.
- Cost of steam plant.
- Cost of electric plant.
- Cost of lines and lamps.
- Appropriations on account of the works and business.
- Bonds issued.
- Notes payable.
- Notes receivable.
- Reserved funds.
- Depreciation funds.
- Sinking funds.
- Cash.
- Interest.
- Materials.
- Shop (or jobbing) account.
- All amounts receivable and payable on account of the works and business.
- Income from all sources.
- Expenses of every class.
- Manufacturing account.
- Profit and loss.

REAL ESTATE.

This account should be debited with the cost of the land and the buildings or other permanent structures thereon.

STEAM PLANT.

This account should be debited with the cost in place, ready for use, of the engines, boilers, shafting, belting and other appurtenances of the steam plant.

ELECTRIC PLANT.

This account should be debited with the cost in place, ready for use, of the dynamos, switch-boards, electric regulating and measuring devices affixed to the building, all wiring and other electric construction in the station.

ELECTRIC LINES.

This account should be debited with the cost of all materials and labor for construction of outside pole or underground lines, except where such construction is upon private property, for individual use exclusively.

ARC LAMPS.

The cost of all arc lamps owned by the town and the cost of the original installation of the same upon the street lines should be debited to this account.

INCANDESCENT TOWN LAMPS.

This account should be debited with the cost for incandescent lamps, fittings and labor thereon when originally installed upon the street lines and in the buildings owned and used by the town. This account must not include the cost of incandescent lamps for commercial or domestic lighting, or any expense for renewals or repairs of the lamps charged to this account.

INSIDE WIRING.

This account should be debited with the cost of labor and all materials used for all installations of lamps upon private property for private use, except where such cost is included in Shop (or Jobbing) account. No repairs or rearrangement of such installations should be charged to this account.

Where a town purchases an existing plant for a gross sum, each of the foregoing accounts must be opened and debited with a fair share of the total amount paid.

APPROPRIATION ACCOUNT.

Whenever an appropriation, to be included in the regular tax levy, is made by the town or city for new construction, it should be immediately credited to this account, and charged to Cash.

At the close of the fiscal year of the municipality if the unexpended balance of such appropriation must be covered back into the treasury for any purpose, or for any reason becomes then unavailable for the use of the electric works, such balance must be debited to this account and credited to Cash.

BONDS.

All bonds issued by the town or city on account of the construction or purchase of the works should be credited to this account. All amounts paid on account of such bonds will be debited to this account, so that the balance will always show the amount of bonds outstanding.

BOND APPROPRIATION.

Whenever an appropriation, to be included in the regular tax levy, is made specifically as a contribution to the electric sinking fund, or for the payment direct of any portion of the electric works bonds or notes, such appropriation, or any portion thereof, when used, must be credited to this account.

NOTES PAYABLE.

This account must include all temporary notes authorized by the town and issued for any purpose connected with the works.

SINKING FUND COMMISSION.

Whenever an appropriation, to be included in the regular tax levy, is made for a contribution to the sinking fund, such appropriation, when available, must be debited to this account; also the income from all investments of sinking funds and all sums paid by the electric works into the hands of the commissioners of sinking funds. When any portion of the indebtedness, on account of which the sinking fund was created, is paid, it must be credited to this account.

SINKING FUND ACCOUNT.

When any sum is reserved or set aside out of the profits for the benefit of the sinking fund, it must be debited to Profit and Loss and credited to this account.

DEPRECIATION FUND.

When it is desired to establish such a fund out of the profits of the business, any sums set aside for the purpose will be debited to Profit and Loss and credited to this account.

Whenever an appropriation, to be included in the regular tax levy, is made for extraordinary repairs, such appropriation must be credited to a special appropriation account and the cost of such repairs debited to Depreciation Fund account.

Any amounts charged off for reduced valuation of plant must be debited to profit and loss and credited to the proper construction accounts.

RESERVED FUND.

Any sums reserved or set aside out of profits as a reserve generally or for any purpose not embraced in the foregoing accounts must be debited to Profit and Loss and credited to this account.

CASH (OR TOWN TREASURY).

All appropriations included in the regular tax levy, except for sinking fund, must be debited to this account, and all unexpended balances of such appropriations, which at the close of the municipal year must be covered back into the town or city treasury, or for any reason become then unavailable, must be credited to this account and debited to the proper appropriation account.

INTEREST ACCOUNT.

This account should include, in detail, all interest paid or received on account of the works, directly or indirectly (except where interest on investments, as sinking funds, reserved funds, etc., is passed directly to such funds as an increase thereof). This account should be closed at the end of the year by transfer of *totals* to Profit and Loss account.

MATERIALS.

All wires, poles, arc lamps, fittings and other supplies, except fuel, carbons, oil and waste, globes and incandescent lamps, should, when purchased, be charged to this account (which may be subdivided into several accounts if the book-keeper prefers). When any of the materials are *used*, the value thereof should be transferred to the debit of the particular account for which the same are used, and be credited to this account. When materials, either old or new, are *sold*, the proceeds should be credited to the account to which such materials stood charged when sold.

At the close of the year an inventory should be taken of materials on hand, and the amount thereof credited to this account and

carried forward to new account as an asset, and the balance of the account carried to Manufacturing account or to Profit and Loss.

Where supplies are purchased *only* as wanted for immediate use, the cost of the same may be charged directly to the account for which used, and no inventory be carried into the books at the closing of the accounts.

SHOP (OR JOBBING) ACCOUNT.

Where buildings are wired, fixtures put in or repaired, or other work done, to be paid for by customers, this account should be debited with the cost of all labor and materials used, and credited with all sums received from or charged to individuals for such work. The balance of the account should be transferred to Profit and Loss account.

No labor or material used in repairs of the electric plant should be charged to this account.

MANUFACTURING ACCOUNT.

At the close of the year the various expense accounts should be closed by transfer to the debit of this account, which is to be credited with the several items of income arising from the manufacture and sale of electric light and power. Whenever an appropriation, to be included in the regular tax levy, is made for the ordinary maintenance or operation of the plant, the entire appropriation in proper monthly instalments must be credited to this account. At the end of the fiscal year of the municipality any unexpended portion of such appropriation, not available for the purposes of the succeeding year, must be debited to this account. This account must be closed by the transfer of the balance to Profit and Loss.

PROFIT AND LOSS.

This account should show : —

- Balance brought forward from previous year.
- Balance of manufacturing account.
- Interest paid.
- Interest received.
- Charges for reserved and depreciation funds.
- Income from sinking funds invested.
- Depreciation of plant.
- Bond premiums.
- Bond payments out of profits.
- Items of income or expense not belonging to the operations of the current year.
- Other items charged and credited, in detail.
- Balance carried forward to next year.

Income from investments and reserved funds should also go to the credit of Profit and Loss account, except when credited directly to such funds as an increase thereof.

BALANCE SHEET.

The annual balance sheet required by the commissioners must include, in the item of "unpaid bills," all debts incurred remaining unpaid at the end of the year. Any coupons due and not paid at the end of the year should also appear as a liability. The sheet must also include all income earned but not collected, and all other sums due the company at the end of the year.

A careful inventory must be taken of all materials and supplies on hand on the thirtieth day of June in every year, that being the date on which the statute requires the accounts to be closed.

INCOME ACCOUNTS.

Consumers' account : —

Should be debited (and manufacturing account be credited) at the end of each week, month or quarter, according as bills are rendered, with the aggregate amount of bills for electric light and power sold, and be credited, from time to time, with all sums received in settlement of such bills, so that the account shall always show the amount due for electricity supplied. When a discount for prompt payment is made, only the net rate should be entered in this account, and any excess eventually collected carried to a special account, or directly to manufacturing account.

Rent of motors and fixtures : —

This account should show all sums charged for the use of motors or fixtures belonging to the town or city and rented to consumers, but must not include any sums charged consumers for light or power. This account will be closed at the end of the year by transfer to manufacturing account.

Rent of meters : —

This account should show all sums charged for the use of meters belonging to the town or city and rented to consumers.

In order to readily and accurately answer the questions in the form adopted by the Board for the annual return, these accounts should be kept so as to show separately the amounts received from : —

Commercial arc lights.

Commercial incandescent lights.

Domestic incandescent lights.
 Electric motors.
 Rent of meters.
 Rent of motors.

EXPENSE ACCOUNTS.

In order to correctly report the various items of expenses which will be called for in the annual return, they should be separated into the following accounts, viz. : —

1. Fuel.
2. Carbons.
3. Oil and waste.
4. Incandescent lamps.
5. Globes.
6. Water.
7. Station wages.
8. Real estate repairs.
9. Steam plant repairs.
10. Electric plant repairs.
11. Repairs of lines and lamps.
12. Station tools and appliances.
13. Distribution wages.
14. Distribution tools and appliances.
15. General salaries.
16. Committee expenses.
17. General office expenses.
18. Rents.
19. Insurance.
20. Law expenses.
21. Claims.
22. Bad debts.
23. Incidentals.

The several expense accounts must be closed at the end of the year by transfer to debit of Manufacturing account.

Expense accounts are to be kept as follows, viz. : —

1. Fuel : —

This account must be debited at the beginning of the year with the value of fuel on hand, and after that with the cost of all purchased, including freight and all other expenses incurred in the delivery of the same. At the close of the year the account must be credited with the value of the fuel on hand, so that the balance will represent the actual cost of fuel used.

2. Carbons : —

This account must be debited at the beginning of the year with the value of all carbons on hand, and after that with the cost delivered at the station of all purchased, and be credited at the end of the year with the value of all on hand, so that the balance will represent the actual cost of carbons *used* during the year.

3. Oil and waste.**4. Incandescent lamps.****5. Globes : —**

These accounts must be opened and kept in the manner prescribed for fuel and carbons.

Accounts 4 and 5 do not include any of the cost for original installation of street lamps.

6. Water : —

To show the cost of water used during the year.

7. Station wages : —

This account should include all wages for labor at the station except labor for repairs.

8. Real estate repairs : —

To include all expenditures for materials and labor in the general repairs and maintenance of the real estate.

9. Steam plant repairs : —

To include all expenditures for materials and labor in the general repairs and maintenance of the steam plant, including shafting and belting.

10. Electric plant repairs : —

To include all expenditures for materials and labor in the general repairs and maintenance of the electrical plant at the station.

11. Repairs of lines and lamps : —

To include all expenditures for materials and labor in the general repairs and maintenance of the lines and lamps outside of the station, but not to include anything for renewal of incandescent lamps.

12. Station tools and appliances : —

This account should be debited at the beginning of the year with the value of all tools, apparatus, furniture and other movable appliances in use at the station and not included in the foregoing accounts; also with the cost of all purchased, and be closed and carried forward like fuel account.

13. Distribution wages : —

To include all wages for the care of lights and meters, clerical labor in this department, and salary or commission for collector.

14. Distribution tools and appliances : —

This account should include all tools and other appliances used in connection with the care, repairs and maintenance of the lines, meters, lamps and motors, and should be kept as required for station tools and appliances (12).

The cost of repairs and supplies for teams used by trimmers, inspectors or line men (except such portion as properly belongs to repairs of lines), should also be debited to this account. The cost of horses and wagons owned by the town or city and purchased or used solely or principally for the electric light business may be debited to this account, and should be carried forward at the closing of the books at their fair value.

If not included in this account, the cost of all such horses and wagons must be debited to a separate account, which, at the end of the year, after being credited with the fair value of those on hand, must be closed into Distribution tools and appliances account.

15. General salaries : —

To include salaries of general superintendent or manager and of clerks and messengers not included in other accounts.

16. Committee expenses : —

To include all travelling or other expenses and the compensation of all committees making investigation concerning electric lighting matters; also all fees paid auditors specifically for examination of accounts of the business.

17. General office expenses : —

To include printing, postage, stationery and all other items of office expense pertaining to the electric business and not charged in the preceding accounts.

18. Rents : —

To include rent of any real estate used in connection with the works or business and not owned by the town or city.

19. Insurance : —

To include fire insurance on buildings, machinery, coal and other electric property; also boiler or other insurance.

20. Law expenses :—

To include any expense in this direction incurred on account of the electric works.

21. Claims :—

To include all sums paid in settlement of suits or claims against the town or city for injuries to persons or property on account of the plant or its operation.

22. Bad debts :—

To include only overdue bills of the current year not likely to be paid, but not to include any sum as an *estimate* of what may prove bad in the future. Bad debts which have accrued in any year prior to that in which they are charged off should go directly to the debit of Profit and Loss.

23. Incidentals :—

To include only such items as cannot be readily apportioned to other accounts.

APPENDIX F.

FORM ADOPTED FOR TOWN RETURNS.

Commonwealth of Massachusetts.

OFFICE OF THE BOARD OF GAS AND ELECTRIC LIGHT COMMISSIONERS,
No. 13 BEACON STREET, BOSTON, June , 1892.

*To the Selectmen and Managers of Electric Light in the Several Towns
in this Commonwealth operating Electric Light Plants.*

These blanks for the Annual Returns are sent in duplicate, one to be filled out, sworn to, and returned to this Board on or before SEPTEMBER 14, 1892. On the other blank, a copy of the return should be made and retained by the selectmen or manager for future reference. The Returns are for the year ending June 30, 1892.

The Returns should be made in accordance with the General Instructions regarding books and accounts, and especial attention should be given to Expenses, Income and Balance Sheet, which must be an exact transcript from the books of the Company at the close of business June 30, 1892.

Read carefully the various explanatory foot-notes and General Instructions.

When, from any cause, it is not possible to answer any particular question, the space designed for the answer should be filled with a dash (—), to indicate that the question has not been overlooked.

Special attention is called to the legislation in regard to the Accounts and Returns, as printed on the third page of the cover.

Any inquiries, or other communications in relation to the Returns, should be addressed to this office.

Per order of the Board of Gas and Electric Light Commissioners,

WALTER S. ALLEN, *Clerk.*

RETURN OF THE TOWN OF _____ TO THE
BOARD OF GAS AND ELECTRIC LIGHT COMMIS-
SIONERS OF MASSACHUSETTS,

FOR THE YEAR ENDING JUNE 30, 1892.

Name of town,
Dates of votes in acceptance of the provisions of section 1 of chapter
370 of the Acts of 1891,
Record of votes:—
First vote: Yes, No, . Second vote: Yes, No,
Date when town began to operate electric plant,
Date when town began to sell electric light,
Name and post-office address of manager of electric light,
Name and post-office address of town treasurer,
Name and post-office address of town clerk,
Names and post-office addresses of sinking fund commissioners,
Name and post-office address of treasurer of sinking fund,
Was an electric lighting plant located in the town, or were electric
lights supplied to the town or any of the residents therein by a private
corporation, firm or person before or at the time when the town pur-
chased an electric lighting plant for its own use?
Did the town acquire such plant or any portion of it, or did it pur-
chase and install a new and independent plant?
Total valuation of estates in town according to last State
valuation, \$

APPROPRIATIONS.

(Included in the regular tax levies.)

For construction or purchase of plant:				
*At	meeting	189	, \$
*At	meeting	189	,	. . . . .
*At	meeting	189	,	. . . . .
Total,				_____ \$
For specific extraordinary repairs or alterations:				
*At	meeting	189	, \$
*At	meeting	189	,	. . . . .
Total,				_____ \$

* Date of meeting, and whether annual or special.

For sinking fund:

*At	meeting	189	,	.	.	.	.	§
*At	meeting	189	,	.	.	.	.	§
Total,								§

For account of bonds or notes:

*At	meeting	189	,	.	.	.	.	§
*At	meeting	189	,	.	.	.	.	§
Total,								§

For current maintenance or operation of plant:

*At	meeting	189	,	.	.	.	.	§
*At	meeting	189	,	.	.	.	.	§
Total,								§

Total appropriations other than for maintenance and operation, §

BONDS.

When Authorized.*	Date of Issue.	When Due.	Rate of Interest.	Issued for What.	Amount Outstanding.

TOWN NOTES OUTSTANDING JUNE 30, 1892.

(Issued on account of electric lighting.)

When Authorized.*	Date of Issue.	When Due.	Rate of Interest.	Issued for What.	Amount Outstanding.

Amount, at par, of bonds issued prior to June 30, 1891,	§
Amount received from same at sale,	§
Amount, at par, of bonds issued during year ending June 30, 1892,	§
Amount received from same at sale,	§

SINKING FUNDS.

WHEN ESTABLISHED.*	AMOUNT ANNUALLY REQUIRED.	PRESENT VALUE.	CREATED TO PAY BONDS	
			Amounting to	Due.

* Date of meeting, and whether annual or special.

Amount of manager's salary, \$
 What is the amount of manager's bond? \$
 Have any by-laws been passed concerning the electric plant?
 If any, give date of passage,

COST OF PLANT.

(As shown by the books at close of business June 30, 1892.)

Cost of real estate,	\$
Cost of steam plant,	
Cost of electric plant,	
Cost of electric lines,	
Cost of arc lamps,	
Cost of incandescent street lamps and globes (original instal- lations),	
Cost of inside wiring,	
Cost of electric meters,	
Total cost of electric light plant as shown by books June 30, 1892,	\$
Amount, if any, added to construction during year ending June 30, 1892,	\$

STATEMENT OF INCOME AND EXPENSES (MANUFACTURING ACCOUNT) FOR THE YEAR ENDING JUNE 30, 1892.

EXPENSES.	\$	\$	\$
For manufacture:—			
1. Coal or other fuel, including all expenses of depositing at the works,			
2. Oil and waste,			
3. Water,			
4. Wages at station,			
5. Repairs of real estate,			
6. Repairs of steam plant,			
7. Repairs of electric plant,			
8. Station tools and appliances,			
For distribution:—			
9. Wages for care of lights, etc.,			
10. Repairs of lines and lamps,			
11. Carbons,			
12. Incandescent lamps,			
13. Globes,			
14. Distribution tools and appliances,			
Miscellaneous:—			
15. General salaries,			
16. Committee expenses,			
17. Auditor's fees,			
18. General office expenses,			
19. Rents,			
20. Insurance,			
21. Law expenses,			
22. Claims,			
23. Bad debts,			
24. Incidentals:—			
<i>a.</i> Appropriation, unexpended and unavailable,			
<i>c.</i>			
25. Total expenses,			
26. Balance to profit and loss,			
INCOME.			
1. Appropriations for maintenance and operation,			
2. From commercial arc lights,			
3. From commercial incandescent lights,			
4. From domestic incandescent lights,			
5. From electric power,			
6. Total from light and power,			
From other sources:—			
7. Rent of meters,			
8.			
9.			
10.			
11. Total income,			
12. Balance to profit and loss,			

Dr.	PROFIT AND LOSS ACCOUNT, JUNE 30, 1892.		Cr.
For balance from last account (if any),	\$	\$	By balance from last account (if any),
For interest on bonds, notes and deposits,	\$	\$	By balance of manufacturing account, item 26, page 6,
For balance of manufacturing account, item 12, pag. 7,	\$	\$	By interest received,
For amount carried to reserve fund,	\$	\$	By bond premiums,
For amount charged to depreciation fund,	\$	\$	By income from sinking funds invested,
For amount charged off for depreciation of plant,	\$	\$	By other items, giving particulars, viz.:—
For other items, giving particulars, viz.:—	\$	\$	Total amount at credit,
Total amount at debit,	\$	\$	By balance (if deficit),
Balance (if surplus),	\$	\$	By balance (if deficit),

Dr.	RESERVED FUND ACCOUNT.		Cr.
4. For*	\$	\$	1. By balance of account June 30, 1891,
5. Balance June 30, 1892,	\$	\$	2. By income during the year from amount invested,
6. How is fund invested?	\$	\$	3. By amount transferred from profit and loss account,

Dr.	DEPRECIATION FUND ACCOUNT.		Cr.
4. For*	\$	\$	1. By balance of account June 30, 1891,
5. Balance June 30, 1892,	\$	\$	2. By income during the year from amount invested,
6. How is fund invested?	\$	\$	3. By amount transferred from profit and loss account,

* Any sums charged to this account during the year ending June 30, 1892, stating purpose for which used.

SINKING FUND COMMISSION.		Cr.
<i>Dr.</i> 1. For balance of account June 30, 1891, 2. For appropriations during the year 3. For cash paid from profits to commissioners, 4. For income during the year from amount invested,	5. By bonds cancelled, 6. By other items, giving particulars, viz.:— 7. By balance to new account June 30, 1892, . . . . .	. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .

SINKING FUND ACCOUNT.		Cr.
<i>Dr.</i> 4. For* 5. Balance June 30, 1892, 6. How is fund invested?	1. By balance of account June 30, 1891, 2. By income during the year from amount invested, 3. By amount transferred from profit and loss account, . . . . .	. . . . . . . . . . . . . . . . . . . .

* Any sums charged to this account during the year ending June 30, 1892, stating purpose for which used.

BALANCE SHEET, JUNE 30, 1902.

<i>Assets.</i>	<i>Liabilities.</i>
Real estate,	Appropriations for construction,
Steam plant,	Appropriations for extraordinary repairs,
Electric plant,	Appropriations for bond payments,
Electric lines,	Appropriations for sinking funds,
Arc lamps,	Bonds outstanding,
Incandescent street lamps,	Notes payable,
Inside wiring,	Deposits,
Electric meters,	Interest due but not paid,
Due for electric light and power,	Interest accrued,
Other accounts receivable,	Reserved fund,
Fuel on hand,	Depreciation fund,
Carbons on hand,	Sinking fund account,
Oil and waste on hand,	Other amounts due,
Incandescent lamps on hand,	
Globes on hand,	
Other electric materials on hand,	
Station tools and appliances,	
Distribution tools and appliances,	
Horses and wagons,	
Cash (or town treasury),	
Sinking funds in hands of commissioners,	
Total assets, as shown by the books,	Total liabilities, as shown by the books,
Profit and loss balance (if deficit),	Profit and loss balance (if surplus),

GENERAL INFORMATION.

Location of plant,
Area of land, and size and material of buildings occupied by the
plant,

Are the same owned or leased by the town?

Description of motive power: —

Boilers.

No.	MAKER.	Kind of Setting.	Diameter of Shell.	No. of Tubes.	Diameter of Tubes.	Usual Steam Pressure.	Rated Horse-Power.

Engines.

No.	MAKER.	Diameter of Cylinder.	Stroke of Piston.	No. of Revolutions per Minute.	Rated Horse-Power.

Water Wheels.

No.	MAKER.	Diameter.	Fall.	Estimated Horse-Power.

Are the dynamos belted directly to the engines?

Description of dynamos: —

	No.	MAKER.	Capacity of each. ¹	Ampere Current.	Nominal Candle Power.
Are: —					
Incandescent: — Direct current.					
Municipal incandescent system: — Direct current.					
Incandescent: — Alternating current.					

¹ Number of lamps.

Description of the arc lines :—

CIRCUITS.	Length feet out and return.	SIZE OF WIRE.		ARC LAMPS.		INCANDESCENT LAMPS.		MOTORS.	Volts.
		No. Gauge.	No. C. P.	No. C. P.	No. C. P.	No. C. P.	No. H. P.		
								PUBLIC.		COM-MERCIAL.	PUBLIC.	COM-MERCIAL.
No. 1, No. 2, No. 3, No. 4, No. 5,									

Description of the incandescent lines :—

Direct Current.

FEEDERS.	Number of Wires.	Length of Wire, Feet.	SIZE OF WIRE.		LAMPS SUPPLIED.	Volts.	MOTORS SUPPLIED.		Volts.
			No. Gauge.	No. C. P.			No. H. P.		
No. 1, No. 2, No. 3, No. 4, No. 5,									

Description of the incandescent lines :—

Direct Current.

MAINS.	Number of Wires.	Length of Wire, Feet.	SIZE OF WIRE.		LAMPS ATTACHED.	Volts.	MOTORS ATTACHED.		Volts.
			No. Gauge.	No. C. P.			No. H. P.		
No. 1, No. 2, No. 3, No. 4, No. 5,									

Municipal Incandescent System.

CIRCUITS.	Length feet out and return.	SIZE OF WIRE.		LAMPS.		Volts.
		No. Gauge.	No. C. P.	No. C. P.		
No. 1, No. 2, No. 3, No. 4, No. 5, No. 6, No. 7, No. 8, No. 9, No. 10,						

Alternating Current.

CIRCUITS.	Length of Wire out and return, feet.	SIZE OF WIRE.		LAMPS.		Volts.	MOTORS.		Volts.
		No.	Gauge.	No.	C. P.		No.	H. P.	
No. 1,									
No. 2,									
No. 3,									
No. 4,									
No. 5,									

Converters.

No	No. of Lights each.	Candle-power.	Location of Converters.

Average daily number of street lamps lighted in each month:—

Month.	Arc.	Incandescent.	Month.	Arc.	Incandescent.	Month.	Arc.	Incandescent.
July, .			Nov., .			March,		
Aug., .			Dec., .			April,		
Sept., .			Jan., .			May, .		
Oct., .			Feb., .			June, .		

Number of days in each month that the street circuits were lighted:—

Month.	No. of Days.	Month.	No. of Days.	Month.	No. of Days.	Month.	No. of Days.
July, .		Oct., .		Jan., .		April,	
Aug., .		Nov., .		Feb., .		May, .	
Sept., .		Dec., .		March,		June, .	

Average daily number of hours street lights were run in each month:—

Month.	Hours.	Month.	Hours.	Month.	Hours.	Month.	Hours.
July, .		Oct., .		Jan., .		April, .	
Aug., .		Nov., .		Feb., .		May, .	
Sept., .		Dec., .		March, .		June, .	

- What kind of wire is used?
 Number of poles set in streets or public ways for electric light lines,
 Number of poles set elsewhere for the same purpose,
 Materials used for poles,
 What other means of supporting wires are used, and to what extent?
 Length, in feet, of streets or public ways occupied by overhead wires,
 Length, in feet, of underground conduit,
 Length, in feet, of wire in the same,
 Number of single arc lamps used,
 Number of double arc lamps used,
 Number of plain carbons used during the year,
 Number of copper-coated carbons used during the year,
 Number of customers using only arc lights,
 Number of customers using only incandescent lights,
 Number of customers using only incandescent lights off arc circuits,
 Number of customers using both arc and incandescent lights,
 Number of meters in use by private consumers June 30, 1891, giving number of each size,
 Number of meters in use by private consumers June 30, 1892, giving number of each size,
 Number and size of lamps used at station,
 How many ampere hours have been supplied during the year from alternating current dynamos?
 How many ampere hours have been supplied during the year from dynamos of 110 volts potential?
 How many ampere hours have been supplied during the year from dynamos (or generators) of * volts potential?
 Schedule of prices for commercial arc lights,
 Schedule of prices for commercial and domestic incandescent lights,
 Schedule of prices for electric power,
 What changes have been made during the year in prices for lights, and when made?
 What kinds of electric motors are used, and for what kinds of work are they employed?
 Is current furnished for light during the day?
 Is current furnished for operating street cars?
 Does the town wire buildings? If so, on what terms?
 On what terms does the town furnish incandescent lamps and renewals of the same?
 Statement of coal and other fuel for year ending June 30, 1892:—

	On hand June 30, 1891.	Received during the Year.	Used during the Year.†	On hand June 30, 1892.
	Tons.	Tons.	Tons.	Tons.
Coal,				
Other Fuel,				

* Please give number of volts potential on such machines.

† Should include shrinkage.

Average cost of same delivered at works,
Average number and wages of men employed, viz. :—

Number of Men.	How Employed.	Average Wages per Month.

What additions, alterations or improvements, not already stated, have been made to or in the electric plant during the year ending June 30, 1892?

What experiments or changes have been made during the year ending June 30, 1892, in the method of generating or distributing the electric light or in the management of the business?

What is the total amount expended for construction during the year ending June 30, 1892?

NAME AND POST-OFFICE ADDRESS OF SELECTMEN.

Manager of Electric Light.

Selectmen.

COMMONWEALTH OF MASSACHUSETTS.

ss.

1892.

Then personally appeared
and severally made oath to the truth of the foregoing statement, by
them subscribed, according to their best knowledge and belief.

Justice of the Peace.

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NINTH ANNUAL REPORT

OF

THE BOARD

OF

GAS AND ELECTRIC LIGHT

COMMISSIONERS

OF THE

Commonwealth of Massachusetts.

JANUARY, 1894.

BOSTON :
WRIGHT & POTTER PRINTING CO., STATE PRINTERS,
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1894.

Commonwealth of Massachusetts.

The Board of Gas and Electric Light Commissioners respectfully submits its Ninth Annual Report.

In November last Hon. James W. McDonald resigned from the Board. In August last Hon. Charles A. Towne retired from the Board, his term of service having expired.

There are now one hundred and thirty-four companies and individuals engaged in business under the supervision of the Board; twenty-four of these supply both gas and electric light, sixty-two only electric light and forty-eight only gas. The five towns furnish only electric light.

The corporate name of the Electric Light and Patent Flooring Company has been changed to Amesbury Electric Light, Heat and Power Company.

The plant of the Middleborough Gas and Electric Company has been purchased by the town of Middleborough.

The Berkshire Electric Light, Heat and Power Company has been organized.

The Brookline Gas Light Company has extended its mains and is supplying gas to the city and to consumers in certain parts of the city of Boston, including the whole of that part formerly Roxbury.

The Boston Gas Light Company and the Brookline Gas Light Company have during the year begun to supply water gas, and the Lowell Gas Light Company to supply water gas mixed with coal gas.

The plant of the Lexington Gas Light Company for generating electricity for light has been erected and the orders of the Board with reference thereto have been found to have been complied with.

The work of the Board, in making the computations for its report, is interfered with by the delay of certain companies in filing their reports. There were thirty delinquent companies this year, as against forty-five last. Of these twenty-one were filed in September; six in October; two in November; while that of one company has not been filed at all. The companies would help the Board if they would file their reports at as early dates as possible. There is no reason why all reports should not be in before the time limit fixed by law.

BAY STATE GAS COMPANY.

By the terms of the Statutes of 1893, chapter 474 (see appendix), the charter of the Bay State Gas Company of Massachusetts was annulled, unless the company should cause a certain obligation for \$4,500,000, dated March 11, 1885, and issued by said company as part consideration for a contract for the construction of its works, to be legally annulled and discharged and surrendered to the Commissioner of Corporations.

It was further provided that the company might, to secure the cancellation of this obligation, issue to its holders stock to an amount equal to the excess of the actual market value of the property of the company over \$500,000, not including any value for its franchise.

On the petition of the Bay State Gas Company to the Supreme Judicial Court, Messrs. George O. Shattuck, Thomas L. Livermore and Otis Kimball were appointed by the court commissioners to determine the value of this property, and after hearings, in which the city of Boston and the Bay State Gas Company were represented by counsel, they found on October 30 that the actual market value of the property was \$2,000,000.

The obligation was cancelled November 24, by the Mercantile Trust Company of New York, its holder, and after cancellation it was deposited in the office of the Commissioner of Corporations.

At a meeting of the stockholders of the Bay State Gas Company of Massachusetts, held on November 27, the capital of the gas company was increased to \$2,000,000, in accordance with the valuation of the commissioners.

The additional \$1,500,000 of stock was issued to the Mercantile Trust Company, trustee, the then holder of the \$4,500,000 obligation, to be held by it in trust for the holders of certain notes or bonds of the Bay State Gas Company of New Jersey under two trust deeds, the equity, after these holders are satisfied, belonging to the Bay State Gas Company of Delaware.

EFFECT OF REDUCTION IN THE PRICE OF GAS UPON CONSUMERS'
BILLS.

The price of gas having been reduced by the different gas companies doing business in Boston, the mayor, on November 9, sent a message to the city council, from which the following extract is taken:—

Some question having arisen as to whether the citizens were receiving the full benefit of the reductions, I requested the City Engineer to enquire into the matter.

These reductions should effect a saving of half a million dollars yearly in the gas bills of the fifty thousand gas consumers of this city.

The actual gas bills for the months of May, June, July and August, 1892, and for the corresponding four months of 1893, were procured for the following buildings, all situated in the territory formerly supplied by the Boston Gas Light Company exclusively, viz.:

American House,	Young Men's Christian Union,
Hotel Brunswick,	C. F. Hovey & Co.,
New England House,	Jordan, Marsh & Co.,
Parker House,	Macullar, Parker & Co ,
Quincy House,	United States Custom House,
Revere House,	United States Post-Office,
Tremont House,	Young's Hotel,
United States Hotel,	New York & New England
The Vendome,	passenger station.
The Victoria,	

It was found that the gas bills of these houses for the four months in 1892 amounted to \$17,820.99, while the bills for the corresponding period of 1893 were \$13,281.57; a reduction of \$4,539.42, or almost exactly twenty-five and a half per cent.

It thus appears that these particular consumers, whose experience may be assumed to have been representative of that of the people generally, received the full benefit of the reduction in the prices charged by the Boston Gas Light Company from \$1.30 to \$1 per thousand cubic feet.

The Board, deeming it advisable to make still further inquiries, asked the Boston Gas Light Company for the following information: One hundred and ninety-four names of possible consumers were selected at random by the Board, on different streets in the city, and the Boston Gas Light Company was requested to give the amount of their gas bills for the six months ending Feb. 1, 1894, and at the same time the gas bills of the same houses for the same period a year ago. Houses occupied by the same families during the two periods were selected.

The company promptly complied with this request. As almost all these accounts were quarterly accounts, it was obliged to take the six months ending Jan. 1, 1894, and compare them with the corresponding six months of the preceding year. In 28 cases the bills were found to be larger; in 144 cases, smaller. The aggregate of the 28 bills in the first period was \$1,143.48; in the second, \$1,359.16, — an increase of \$215.68. The aggregate of the 144 bills in the first period was \$6,345.37; in the second, \$4,620.71, — a decrease of \$1,724.66. (In a large number of cases, owing to the dwelling-houses being closed until fall, the company was obliged to take the period running from seven to nine months in making the comparison.)

A further test was made. This company has its territory divided into nine ledger districts, the division line being fixed so as to make the number of meters as nearly equal as possible. A list of bills of 135 customers, taking 15 from each district, was made by the book-keepers of the company, in pursuance of instructions to take out indiscriminately 15 accounts from each ledger district, and the bills of consumers of January, 1893-4, were compared. The aggregate of these bills for January, 1893, was 4,855,900 feet, sold for \$6,312.67; for January, 1894, 4,479,900 feet, for \$4,479.90. In the business part of the city there was a considerable decrease in the amount of gas consumed.

SPRINGFIELD PETITION.

This was an application by gas consumers in Springfield against the Springfield Gas Company. The hearings were given in Springfield and both parties were represented by counsel.

It appeared that the Springfield Gas Company had been the only company engaged in the manufacture and supply of gas in that city since 1848, the date of its charter. But few facts were submitted beyond those contained in the published reports of the Board, but, in accordance with the request of the petitioners, an extended examination was made of the company's affairs as revealed by its records and accounts.

The features which it seemed most important to consider in fixing a fair price were the capitalization, the steam department, the present condition of the plant and recent profits.

In the year 1879, under the general authority granted by the Legislature, the company added to its other business the supply of steam for general distribution for heating stores and dwellings. For a considerable time afterward this branch of the business seems to have been unprofitable and a considerable amount of gas profits was used to maintain it. In the opinion of the Board such a condition ought not to exist; the money invested in the steam plant should look for its profits to the steam business alone, and this principle has been followed in fixing the price.

From an examination of the plant it is apparent that if the business of the company is to increase at its normal rate large sums must be expended in the near future for extraordinary repairs and extensions.

Throughout its history the company has been uniformly prosperous and until recent years to a greater degree than most others of its size within the State. The attention of the Board was particularly called to the capitalization of the company and the manner of its growth has been carefully studied. It appears that it has increased from time to time until from originally less than \$50,000 it has reached the sum of \$500,000; although the payment of this increase seems to have been made in cash and according to law, yet from the relation of various new issues of stock to the dividends declared it may be inferred that, directly or indirectly, a very large percentage has been paid for by the divided profits of the company. This is perhaps the most important feature for consideration in connection with a study of this case. The policy seems to have been to maintain the capital on a level with the con-

struction account by declaring dividends to the amount of its increase and issuing new stock for the same amount. It may be stated that when this was done no legal objection existed to such a course. All profits of the company, under ordinary conditions, as a matter of law, belong to the shareholders, and even when invested in plant may be divided among them if they see fit; but such a course is to-day generally recognized as against the best interests of a company and contrary to the spirit of existing legislation in this Commonwealth. By such a method the capital account inevitably becomes higher in proportion to the company's output than a sound and conservative policy can approve.

It is important to consider, however, that every dollar of the new capital issued in this manner in this company was represented by money actually put into the development of the plant and that the entire capital is fairly entitled to dividends, although at a lower rate than might be permissible under a different policy.

When gas reaches the consumer it is burdened with three obligations: first, its fair cost; second, a fair dividend on a reasonable amount of capital; and third, such excess as will give the company sufficient surplus to enable it to meet extraordinary accidents and conduct its business with the highest economy. The consumer is in duty bound to pay these charges. If he pays more and the company converts this excess into new capital, increasing it to a figure beyond the fair amount demanded by the business, the consumer is burdened with too high a price for the gas in the first instance and thereafter with a dividend charge upon his own contributions. A company which pursues this policy and to this extent fails to appreciate its obligations to its customers must sooner or later pay the penalty. The growth of the company's capital and its policy in reference thereto are recognized by this Board as facts which it is proper and necessary to consider in adjusting complaints by consumers.

In recent years the company's profits have not been extravagant, and a reduction in rates to the extent recommended can only be secured if the plant is to be maintained at its proper efficiency, either by a substantial increase of business or by a reduction in the dividends. If the latter becomes necessary, it will be for the

reason, as suggested in a former case, that the injudicious conversion of profits or supposed profits into stock imposes in the end a certain loss upon consumers or future holders.

The Board recommended that from and after the first day of May, 1893, the net price of gas supplied by the Springfield Company should not exceed \$1.40 per thousand feet.

The vote upon this was passed by the Board on April 14, and April 24 the recommendation was adopted by the company.

EAST BOSTON PETITION.

This was an application by consumers of the East Boston Gas Company for a reduction in the price and an improvement in the quality of its gas.

The public hearings which the law requires were held at the office of the Board. The petitioners were represented by counsel and the company by its executive officers. But little attention was given at the hearing to the question of quality, as the particular contention of the parties seemed to be with respect to the price. The candle-power of the gas supplied by the company has been uniformly and without exception, as appears by the report of the State inspector, in excess of the limit fixed by the statute.

This company was established and began to supply gas in the year 1853, and has been the only company engaged in the business within its territory. Throughout its history it appears to have been managed with rigid economy and has never watered its stock. Its dividends have been regular, but the average dividend does not seem to have been unfairly large.

Very little criticism was made at the hearing of the company's management or its condition, but the attention of the Board was particularly directed to the size and character of the company's surplus, and opposition to such a surplus was shown by the petitioners.

It has been the policy of the company's management throughout its history to refrain from dividing among the stockholders the entire profits, as was undoubtedly their legal right, and to regularly lay aside a portion of them with the special view of creating this surplus; this policy, we believe, should be commended and

encouraged rather than condemned, since the history of the business shows that where other conditions are equal the lowest prices are afforded only by those companies that have systematically pursued it. So much of this surplus as is invested in plant or equipment gives strength to the corporation and aids in maintaining a low price, since the facilities of a company are increased thereby without a corresponding increase of capital demanding dividends. The surplus in this case amounts to not far from \$80,000, or about 35 per cent. of the capital of the company. A portion of this is invested in the plant and the personal property reasonably necessary for the conduct of its business. Something more than one-half is invested in interest-bearing securities. It is possible that through improvements in the plant some slight reduction in the cost of gas may be made, but the grounds for any considerable reduction in price must rest in a measure upon what is a fair and proper treatment of this surplus. In this consideration it becomes an important and difficult question to determine the proper use to which these investments should be put, to discover what are the equitable interests of the stockholders and the public in them, and to determine how far and in what way the consumers may properly reap advantages for such accumulation. In view of all the relations existing between the two parties in interest the Board is unable to agree that it should be treated as the exclusive property of either. If the affairs of the corporation were to be wound up by proceedings for dissolution, this sum would unquestionably belong and be distributed ratably to the shareholders. They have to-day an undoubted legal right to convert these securities into cash and to divide the proceeds in the same manner as they would distribute any other portion of their profits. Such a course, however, would unquestionably be against the interests of the corporation and would probably prove fatal to its prosperity.

It does not appear that the prices charged by the East Boston Company during any period of its history have been notably higher than those of other companies of similar size; it may be even doubted whether they have yielded on the whole an average price so high for much of its history. Its output for street lighting has been a larger percentage of its entire consumption than in the case

of most companies, and during a considerable period this part of its gas was supplied at the same price as that of its much larger neighbor in the main portion of the city of Boston.

From the public the company has received, without any consideration and at a time when it was probably not prepared to pay a consideration, a franchise which, although of doubtful value then, has proven since to be of the highest value to its owners. Very much of the company's profits has come from the natural growth of wealth and population in the territory which it supplies and to which its corporate management has directly contributed but a small share.

This surplus must, we believe, be regarded as the combined result of a wise corporate management and the contributions on the part of the public. It would seem that the company is under obligation to so use a surplus of this character that substantial advantages may accrue from it to the public, and such a course will bring added strength to the corporation itself.

From an examination of the works it is apparent that in the interest of the public there is an immediate demand for the investment in the plant of a portion of this surplus, and for a yet larger portion in the near future if the demands upon the company increase as in the past.

A reduction of price may generally be expected to secure an increased output. This expectation is not always realized, and companies are frequently unwilling to incur the risk of loss by allowing this expectation to be influential in fixing a price. But the surplus of this company may be regarded in the nature of an insurance fund against the chances of loss by such action in this case, and the Board therefore named a price somewhat lower than the figures of present cost and output might seem to warrant if they only were considered.

In view of all the facts the Board recommended that the net price of gas supplied by the East Boston Company from and after the first day of May, 1893, should be \$1.50 per thousand feet.

Notice of this recommendation was sent to the company and was adopted by them at the first meeting of the directors thereafter held.

BOSTON, ROXBURY, SOUTH BOSTON AND DORCHESTER PETITIONS.

These were applications against the Roxbury, Dorchester and South Boston companies for a reduction in price by separate petitions from consumers in the districts of each company, and by the mayor of Boston against the same companies and against the Boston Gas Light Company, the latter petition being supplemented by that of a large number of private consumers. Two sets of hearings were given, as requested by the parties, and public advertisement of the same was made, as required by law.

To support their requests the petitioners relied chiefly upon the facts contained in the various returns filed with the Board as required by law, and upon the published reports of the Board itself. The petition of the mayor against the Boston Gas Light Company was by its terms based upon a special report made by this Board to the Legislature in 1892, which exhibited the relations of the Boston company to the allied companies and concluded with the statement that gas could be supplied by that company within its territory at a fair profit for \$1 per thousand feet to all consumers. At the hearing the case was rested principally upon the facts and figures which that report contained. Although this was based upon a careful examination of the company's affairs, its representatives had not been heard in reference to the findings; the investigation was entirely *ex parte*, and could not fairly be regarded as conclusive against the corporation, nor could a price fixed by the Board be made binding upon the company without such further hearing as the statute requires. It constituted, however, a *prima facie* case in support of its conclusions. At the hearings an effort was made by the company to control in some measure the facts and conclusions of the report, but, in the opinion of the Board, without success. Nor did a careful examination of the returns made by the company after the date of the report furnish sufficient ground for a modification of its conclusions. The Board, therefore, fixed the price of gas supplied by the Boston company after May 1 at \$1 per thousand feet, in accordance with its former report and the request of the petitioners.

This petition contained a further request that a special and lower rate be fixed for gas supplied to the city of Boston in its corporate capacity, but this request was waived at the hearing and was not considered by the Board.

It is to be noted that the companies named, although having a common control, are yet distinct persons in law, making separate returns of their affairs, would stand as distinct corporations before the courts, and must be treated as such by this Board.

The South Boston company has numerous shareholders who have held their stock for years, and have but little interest in common with the present management.

The Dorchester company sustains in many respects an independent relation peculiar to itself.

The Board has always taken the position that companies which have received from the public as a free gift extensive and valuable privileges by the exercise of which alone their profits become possible, are bound to return to the public the most efficient service at the lowest prices consistent with a fair profit, and for this purpose to avail themselves of all reasonable facilities and expedients known to the business in which they are engaged. If by reason of superior skill in management, or by the existence of a common control in companies supplying contiguous territories, special economies become available, while the corporation which secures these results is entitled to a liberal reward, the public should also receive, as a matter of sound business policy, some share in the benefits thus made possible. Many advantages have resulted from the intimate relations between the companies under consideration, and some share of the possible benefits has already been received by their respective consumers in the reductions in price which all the companies under consideration have made under the present management. To enable the Dorchester and Roxbury companies to do this, they have purchased their gas wholly or in part from the Bay State or Boston companies, and if the present prices are to be maintained or lower prices reached, this policy must be continued. The works at Dorchester and Roxbury are not of a character to manufacture gas of the quality now distributed within their territories, nor of a capacity sufficient to supply the

demand; neither can they be equipped therefor without a large expenditure of money, which must either be provided out of income or additional capital, with the necessary added burden upon the consumer.

The works at South Boston have nearly or quite reached the limit of their capacity, and if the candle-power there is to be increased or the consumption largely developed and the lowest reasonable prices secured, it will be obliged in the near future to purchase at least a portion of its gas from some other company.

It remained to be considered whether a fair and reasonable share of the benefits available from the peculiar relations of the several companies named had been received by the consumers through the reductions already made in price. In the opinion of the Board, such has not been the case. By the introduction of improved methods and the intimate relations existing between the companies, although prices have been reduced, the combined profits have been increased to an amount beyond what seems to be the fair and reasonable share which the company should retain. These profits have been principally derived, however, from the territory occupied by the Boston company, and but a small percentage from the suburban companies. The proper reduction of these profits must therefore be secured principally from the reduction of the price charged by that company. Even though the suburban companies — the Roxbury, Dorchester and South Boston — should purchase all their gas of the same company and at the same price, it cannot be assumed that they would all be able thereby to supply their consumers at the same price or at as low a price as is fixed for the territory of Boston proper. The cost for distribution and for a fair dividend upon the capital employed must vary with the character of each company's territory, the density of its gas-consuming population and the relation of its output to its capital. In Boston proper nearly five times as much gas is consumed per mile of main as in any other of the areas mentioned, and to pay the *same* rate of dividend in the Roxbury company requires twice as much, and in the Dorchester and South Boston from three to three and a half times as much per thousand feet as in the Boston company.

These facts alone are sufficient to make it impossible for these suburban companies to supply their respective territories at the same price with each other or as low as the Boston company. A fair and low price which will also be uniform throughout the territory now included in the city of Boston can legally and reasonably be required only when that territory is supplied by a single corporation in law and in fact.

In addition to the cost of manufacture or a fair price for gas purchased and a fair cost for distribution, including management and taxes, the Board believed it necessary and advisable to add a fair allowance for depreciation, and extensions or improvements. Extraordinary demands for extensions may properly be met by the issue of new capital, but the ordinary demands which a progressive management desires and is bound to meet may fairly be provided for out of income when the price of gas is not made so high as to be burdensome. This is the course which has been pursued by the best managed companies in this State for a long term of years — by those in which the prices to-day are the lowest — and has probably contributed more than any other single factor to make those low prices a possibility. A study of the history of the business will show that the benefits arising from the increase of population and output are most surely secured to the consumer by an adherence to this policy. By this the capital charge is kept low, and the relation of capital to output is perhaps the most important single factor bearing upon the cost of gas to the consumer. It proves advantageous to the public by making a low price possible, and to the shareholder by adding security to his investment. An increased consumption demands added facilities for manufacture and distribution, and if the share capital remains the same, the amount per thousand feet which consumers must pay for fair and reasonable dividends rapidly decreases.

The prices fixed assume, as indicated above, that these companies will continue to buy a part or all of their gas from the Bay State company of Massachusetts. The prices heretofore charged by this company have been in excess of what is essential to a fair profit, and have imposed an unjustifiable burden upon the community. This has been due largely to an effort to secure the inter-

est charge on a bond or obligation of \$4,500,000 which is included in the liabilities of the company. It appeared that this obligation was given in payment of a contract which was never fully performed, and that the consideration actually received by the company therefor was much less than its face value. As the rate to be paid upon this bond is dependent upon the profits of the company, its effect upon the public interest is not essentially different from capital stock issued without consideration, and is wholly contrary to the policy of the State as indicated by its legislation. Such liabilities cannot be allowed to stand in the way of fair prices by dependent companies. The Board therefore endeavored in the prices named to allow to the Bay State company a fair return only upon the actual value of the investment in its business.

Upon the foregoing considerations and a careful examination of the affairs of the several companies as exhibited in their returns and accounts, with allowance for reasonable variations in the cost of labor and materials, the Board recommended that on and after the first day of July, A.D. 1893, the net price of gas supplied by the Roxbury company should not exceed \$1.20 per thousand feet; by the Dorchester company should not exceed \$1.30 per thousand feet; and by the South Boston company should not exceed \$1.30 per thousand feet.

These recommendations were adopted by the Boston company on April 22, and by the South Boston, Roxbury and Dorchester companies on June 19.

APPEALS OF THE BOSTON GAS LIGHT COMPANY, THE ROXBURY GAS LIGHT COMPANY AND THE BAY STATE GAS COMPANY.

In the matter of permits issued by the superintendent of streets of the city of Boston to the Brookline Gas Light Company:—

These applications were based on the action of the superintendent of streets of the city of Boston in issuing to the Brookline Gas Light Company permits to open certain streets in said city for the purpose of laying gas pipes.

The city of Boston, by the corporation counsel, and the Brookline Gas Light Company, by its counsel, appeared in opposition

and moved the dismissal of the appeals on the ground that the facts relied upon by the appellants did not present a case within the jurisdiction of the Board.

The several applications were framed upon similar lines, the material averments being as follows : —

COMMONWEALTH OF MASSACHUSETTS.

To the Honorable Board of Gas and Electric Light Commissioners : —

Respectfully represents the Company, that it is a corporation established under the laws of said Commonwealth; that it was on the 27th day of February, A. D. 1893, and has been since, a gas company existing and in active operation in the city of Boston in said Commonwealth, and that the mayor and aldermen of said city, assuming to act through the superintendent of streets thereof, on the 17th day of March, 1893, gave consent to the Brookline Gas Light Company to open street in said city, by a permit similar in form to the permit hereto annexed, for the purpose of laying gas pipes therein, and likewise, on the 27th day of February, 1893, gave consent to the said Brookline Gas Light Company to open the following streets in the city of Boston, namely : — by a similar permit, for the purpose of laying gas pipes therein. And further represents that said consent in each and every instance was given unlawfully, without authority, and without a previous public hearing, or any notice thereof by publication or otherwise, and if valid, is unjust and greatly to the damage of said Boston Gas Light Company and the people of said city.

Wherefore, the said Company, being aggrieved by the granting of said consent, in each of the above instances, but saving all its rights and remedies in the premises, and without admitting the validity of said consents, appeals therefrom to your Honorable Board, and prays that its appeal may be sustained and said consent revoked in each instance.

Boston, March 20, 1893.

The Board derives its authority to adjudicate in relation to opening the streets for the purpose of laying gas pipes under sections 10 and 16, chapter 314, Acts of 1885, which are as follows : —

SECT. 10. In any city or town in which a gas company exists in active operation, no other gas company, nor any other persons, shall dig up and open the streets, lanes and highways of such city or town, for the purpose of laying gas pipes therein, without the consent of the mayor and aldermen or selectmen of such city or town, after a public hearing before said mayor and aldermen or selectmen and notice to all parties interested by publication or otherwise.

SECT. 16. Any gas company which, or any person who, is aggrieved by the decision of the mayor and aldermen or selectmen of a city or town under the provisions of the tenth section of this act may appeal therefrom to said board within thirty days from the notice of said decision, and said board shall thereupon give due notice and hear all the parties in interest and its decision thereupon shall be final.

The following facts in evidence have a material bearing upon the question whether the conditions essential to the application of these sections to the Brookline Gas Light Company concurred at the time of issuing said permits:—

The Brookline Gas Light Company was organized under chapter 17, Acts of the year 1853, and its powers were extended by chapter 104, Acts of 1854, chapter 151, Acts of 1860, and chapter 180, Acts of 1870.

The Boston Gas Light Company was organized under chapter 41, Acts of 1822, and by chapter 74, Acts of 1837, additional powers were conferred.

The Roxbury Gas Light Company was organized under chapter 198, Acts of 1852.

The Bay State Gas Company was organized in 1884, under general law.

The works of the Brookline Gas Light Company were originally established in the town of Brookline, where it continued to manufacture all its gas until April, 1893, when the old works were abandoned and the company moved to its present works on the banks of the Charles River, in the Brighton district. Said company, at the time of granting said permits, and prior to the passage of said chapter 314, occupied with its pipes and supplied gas to consumers in that part of Boston which was before its annexation the town of Brookline, and also in the Brighton district, and it maintained a gas pipe extending from its Brookline line across the sluiceway to a point on Charlesgate East, in Boston proper. The selectmen of the town of Brighton granted, Sept. 11, 1865, permission to the Brookline Gas Light Company to open the streets of that town for the purpose of laying its pipes. In 1873 the company, by request of the superintendent of lamps of the city of Boston, laid the pipe across the sluiceway above referred to, for the purpose of supplying gas to a city lamp located at the terminus of said pipe, and the company supplied gas to this lamp until Dec. 8, 1886, when the light was discontinued by the city. The pipe remained until taken up and replaced, by the Brookline company, by another pipe, in 1893.

In 1875 the city of Boston, pursuant to an order passed by the board of aldermen, February 8 in that year, contracted with the

Brookline company to supply gas for public purposes in the section of the city traversed by its pipes. Feb. 27, 1893, the city of Boston entered into a contract with said company to furnish gas in the districts known as the city proper, Roxbury and Brighton. The Boston Gas Light Company, at the time of granting the said permits and prior to the passage of said chapter 314, maintained its pipes and supplied gas to customers in Boston proper.

In 1822 the board of aldermen of the city of Boston granted to Alexander Parus, who afterwards became one of the incorporators of the Boston Gas Light Company, permission to open the streets of Boston for the purpose of laying gas pipes. In 1854 the board of aldermen of the city of Roxbury granted permission to said company to open the streets of Roxbury and lay its pipes.

The Roxbury Gas Light Company, at the time of granting the permits appealed from and prior to the passage of said chapter 314, had its pipes laid and supplied gas to customers in the Roxbury district and in the city proper. In 1854 the board of aldermen of the city of Roxbury granted permission to the Roxbury company to open the streets and lay its pipes in that city.

In 1885, prior to the passage of said chapter 314, the board of aldermen of the city of Boston granted permission to the Bay State Gas Company to open the streets and lay its pipes in Boston.

At the time of granting the permits appealed from all said companies had their gas works and their pipes laid and supplied gas to customers within the territorial limits of the city of Boston. Prior to 1885 said pipes were laid without permits from the superintendent of streets of the city of Boston; since that time said pipes have been laid under permits issued by said superintendent.

The statement of the foregoing facts, with the several appeals, was submitted to the Attorney-General of the Commonwealth, who was requested to advise the Board whether under these facts sections 10 and 16 of chapter 314 of the Acts of 1885 applied to the appeals, so as to confer upon the Board authority to adjudicate upon the questions presented by them. The following is from the reply of the Attorney-General:—

“The only right of appeal to your Board conferred by sections 10 and 16 is from the decision of the mayor and aldermen of a city, or selectmen of a town, after a public hearing before them. There has been in this case no

action of the mayor and aldermen of Boston and the action appealed from is that of the superintendent of streets. If the powers of the mayor and aldermen in such cases have been transferred by the charter of Boston to the superintendent of streets, as has been claimed, it may be that his action will support an appeal; but this is, in my opinion, doubtful, and it is clear that, taking the statute as it reads, there has been no such action as to form the foundation of an appeal.

"But apart from this, it appears to me, upon the facts stated, that the Brookline company must be considered as existing in active operation in the city of Boston, in the sense of the statute, at the time of its application for and the granting of the permits appealed from. If this view is correct it disposes of the question, as the requirement of a public hearing with the right of appeal does not apply to such a company."

Acting upon this opinion, the Board ordered that all the appeals be dismissed.

APPEAL OF THE WORCESTER ELECTRIC LIGHT COMPANY.

An appeal from an order of the board of mayor and aldermen of the city of Worcester, granting permission to the Quinsigamond Electric Power and Light Company to erect poles and run wires for the purpose of supplying electric light within the limits of said city:—

As required by the statutes, a public hearing was given upon the appeal, and sessions of the Board for that purpose were held in the city of Worcester. The Quinsigamond Electric Power and Light Company and the Worcester Electric Light Company appeared by counsel, but neither the city nor any other parties were represented either to favor or oppose the appeal.

The Quinsigamond Electric Power and Light Company was organized on the twenty-fifth day of January, 1892, by three well-known citizens of Worcester, with a proposed capital of \$10,000. No portion of the capital had been paid in, but it was understood that if this appeal should be dismissed a plant which for some years had been used to supply electric power, and was owned by the same parties, would be transferred to the new corporation in lieu of a cash payment for stock. It appeared at the hearing that it was the purpose of the promoters of the enterprise to establish a plant upon the extreme eastern boundary of the city and about two miles from its centre, on the shore of Lake Quinsigamond, and from that point to supply lights throughout the city.

Since the year 1883 the city has been supplied with electric lights by the Worcester Electric Light Company. This corporation has established its station within a short distance of the principal mercantile and manufacturing section, and upon the shores of a pond of about five acres in extent. Its plant, which has been recently constructed, includes compound condensing engines of about 1,600 horse-power, and dynamos capable of supplying 820 high candle-power arc lights and about 4,000 incandescents. It was actually supplying 675 arc lights and 4,153 incandescents, and had about 135 miles of wire and 2,200 poles in the public streets at the time of the decision.

This appeal is made pursuant to the provisions of chapter 382 of the Acts of 1887, which requires the Board to hear all parties interested, and that its decision shall be final. From this it would seem to be the duty, as it has been the practice, of the Board to make such an appeal the subject of careful inquiry, as if it were a new case not previously heard elsewhere. This appears to have been expected by the aldermen, as from their records it would seem that but little time was given to the consideration of the application. It was apparently understood that, whatever their action, an appeal would be taken, and their course indicated that they believed the public interest demanded that their time and attention should be given to other pressing and perplexing questions, whose final settlement was wholly within their jurisdiction, rather than to this.

The parties interested in an application of this character are the general public, the consumers, and those who have invested or desire to invest their money. The number of companies which can conveniently engage in this business must be necessarily limited, owing to the nature of the work and the fact that its conduct involves an extensive use of the public streets for the poles and wires. These lines must necessarily be charged with dangerous currents of high intensity, and, in combination with wires for other purposes, are a constant menace to life and property wherever they exist. While above the highway they may offer serious obstruction to a successful contest with fires; and if underground they become, through necessity for the frequent opening of the streets,

a fruitful source of interference with travel. The sections where the greatest volume of trade and travel exist are sought first by all companies as the most profitable field for the business, with the result that wires become most numerous where they are the most likely to be troublesome and dangerous. Attempts to regulate or control the construction of these lines by official supervision have met with only limited success. There is a general public demand that such a use of the streets should be restricted, that the number of these wires should be kept at the minimum needed to properly supply the public needs, and that they should be multiplied only when some substantial advantage is to be acquired or the public convenience to be served thereby. For these reasons some probability should exist of either a saving of cost or an improvement of service to justify encumbering the streets with the poles and wires of another company.

In many respects the case under consideration differs from any which the Board has previously been called upon to consider.

At the hearings but few witnesses were introduced and but little evidence presented. The persons interested in the enterprise are respected residents of the city and are entitled to the most careful consideration. The capital mentioned in the charter is obviously too small to effect the purposes of the corporation, but it is assumed that it may be increased to any needed amount.

Some of the witnesses expressed the opinion that the city afforded a fair field for two companies, but no facts or arguments were submitted in support of this view. It did not appear that these persons had given the question much consideration or had any particular knowledge of the business itself. They probably intended to express their individual belief that there was sufficient undeveloped business to support a second company with a fair profit, or that it would receive public support because it could give the consumers some advantages not now within their reach.

This comes very near assuming the whole case, and it would seem that those who take this view should be prepared to submit some facts or arguments upon which the opinion may be based, but none were attempted. The specific testimony presented at

the hearing and the facts in the possession of the Board seem to oppose this view rather than to favor it.

There was no claim nor pretence made by the representatives of the new company that they would be able to supply lights for any less price or of any better quality than those of the existing company, or that in any particular respect the service would be improved. It did not appear that the present company had unreasonably failed or refused to supply any lights for which request had been made. The company, indeed, expressed its willingness and demonstrated its ability to supply both arc and incandescent lights to any extent that might be desired, wherever the nature of the business would permit and at reasonable rates. No criticism of its prices or its service was offered. In the year 1890, in refusing to allow the consolidation of this company with the Worcester Gas Company, the Board referred to its plant and policy in the following terms:—

Every advantage in construction known to the best engineering skill seems to have been employed, and all its appliances rank with the best. It has just completed and equipped with a plant a building of ample size for all probable needs of the city for some years to come. Its affairs have been managed with strict economy. Its policy has been conservative and free from speculative features

The evidence as presented to the Board seems to afford no reasonable ground for the expectation that the proposed company could afford its lights for less than the existing company. The location suggested would undoubtedly enable it to manufacture the electricity at as low cost, but its greater distance from the centre of consumption would increase the cost of distribution. It does not possess and probably does not expect to acquire the exclusive control of any invention by which special saving in cost may be effected, and it cannot reasonably be expected to possess any higher technical or business talent than lies within the reach of the existing company.

It is the duty of the Board and its only purpose to secure to the people of Worcester, so far as it lies within its power, the best service at the lowest reasonable price. There is some reason to believe that the admission of the proposed company might seriously impede, perhaps wholly defeat, this object. It must be recognized that both companies are to be promoted and to be conducted for

the sake of profit, and that they will be governed by the same laws as other companies in similar business. The capital account of the existing company is low, and the amount required for a fair dividend is less than in most companies of its size and character. It is important to the consumers that this condition should be maintained, as no single item contributes more to the cost of lights than a proper charge for dividends. The present company can add 10,000 or 20,000 lights to its present output, with a much smaller investment of new capital than could possibly be done by a new company. The history of corporations doing an electric lighting and similar business in competition in various parts of the country affords strong ground for believing that a new company, if allowed to engage in business, would not long remain by itself, as competition for a period would probably be followed, as elsewhere, by consolidation or absorption. Whether or not such union would be for the public good, the companies would see a gain thereby, and no power rests in this Board or elsewhere, under existing laws, which could effectually prevent some form of consolidation. If the advantages incident to the growth of population and the development of business are to be secured and retained for the benefit of consumers, every reasonable effort must be made to prevent unnecessary development of the capital chargeable upon the business. But combinations and consolidations, as is well known, afford the opportunity and usually a temptation to stock development too great to be resisted. Such needless outlay should be avoided and saved, for when it has once been incurred or the money expended in an enterprise not required to supply the public wants, so great is the expectation of gain, and so persistent and unyielding the demands of capital for dividends, the remedy is not then easily found or applied, and the better policy avoids the evil at the outset by preventing the expenditure.

It may properly be noted that in the early history of electric lighting in this city an illustration was afforded of the results of an attempt by two interests to supply the light. The principal promoter of the new company was then engaged in the supply of electric light upon a small scale, and the business itself was new. Very soon after the advent of the existing company, he found it

for his interest to enter into an arrangement with them. For a portion of his plant and the good will of his business, and an agreement not again to enter it for a term of years, he received the sum of \$20,000, by far the greater portion of which was not for the plant. Every dollar of this amount the consumers of electric light in Worcester have been compelled to refund in the shape of higher charges for their lights. Is it desirable or wise that this course should be repeated, with a much larger amount involved?

The principal promoters of the new company are the owners of a large tract of land upon the shores of Lake Quinsigamond and of another tract midway between the lake and centre of the city, well adapted and partly occupied for manufacturing purposes. In the sections of the city where these tracts are located there is probably little or no other demand for electric lights. Situated upon the lake shore are numerous private residences and pleasure grounds which attract great numbers of people during the summer months. There is some demand there for lights for about three months in the year, and although this service is special in its character and perhaps unprofitable, it appeared that all the lights requested had been supplied there and at regular rates. In either of these locations if sufficient lights were desired it is not unlikely that some advantage could be gained by the construction of separate plants to supply them. Such a plant already exists in one of them. As they could probably be constructed and maintained in either place without crossing the highway, the permission of the mayor and aldermen for them would not be necessary, and they would not be affected by the decision in this case.

No request was made for a franchise limited or restricted in any way. It was particularly stated that such was not desired and would not be accepted. The grant from the aldermen contains no restrictions or limitations whatever. No authority exists in this Board to modify or in any way restrict the order upon which the appeal is based, but the appeal must be sustained or dismissed and the order affirmed or annulled without qualification.

If to sustain this appeal shall seem to secure to the existing company a monopoly of the business, it must be remembered that it can only retain this as long as the public interest is best served

thereby, and that such monopoly is conditional and restricted. The company claims and exercises a general franchise throughout the city. It may be compelled to meet all reasonable demands. If it unreasonably fails or neglects to supply light when requested, this Board has power to compel such supply and has frequently exercised this authority in other localities. Consumers have a right to the lowest remunerative rates, and if they believe the prices charged are too high they can petition for a reduction, and the order of the Board as to price is binding upon the company. While the interests of the shareholders, present or prospective, ought not to be overlooked, the convenience, comfort and pecuniary benefit to the community are surely of the first importance.

For the reasons suggested, the Board deemed it unwise to grant the Quinsigamond Electric Power and Light Company the prayer of its petition. It was therefore ordered that the appeal be sustained and that the permission of the aldermen be revoked and annulled.

BROOKLINE PETITIONS.

These were petitions by the selectmen of Brookline, and numerous consumers of the Brookline Gas Light Company, residing in Brookline and that part of Boston known as Brighton. Hearings were given at the office of the Board, and all the petitioners were represented by counsel. Few witnesses were presented by either side, and but little evidence offered, except such as was drawn from the public reports of the Board. It was understood, however, by all the parties, that in considering the application, the Board would make careful examination of the records and accounts of the company, and a thorough investigation of all its affairs. It appeared that the Brookline company began to supply gas in the town of Brookline in the year 1853. In 1854 it obtained an amendment of its charter allowing it to distribute gas in Brighton and in Boston, and some years later it began to lay its pipes in Brighton, and to supply gas to that town and its inhabitants. Portions of Brookline were annexed to Boston in 1870 and 1874, and the town of Brighton became Ward 25 of the city of Boston in 1873. The Brookline Gas Light Company has continued to

supply gas within the entire territory formerly known as Brookline and Brighton, and has been the only company supplying gas within these boundaries, up to the present time.

In 1887, under chapter 385 of the Acts of that year, the company was authorized to supply electric light in the town of Brookline, and in that part of Boston formerly included in Brookline and Brighton. It entered at once upon the supply of such light, and has continued to be the only company supplying electric light in that territory up to the present time. Since September 30, 1889, the price of gas supplied by the company to ordinary consumers has been \$1.90 per thousand feet. On the twenty-seventh day of February, 1893, the company entered into a contract with the city of Boston, by the terms of which it undertook to supply after July 1st, within certain sections of the city, gas for street lights at 70 cents, and to private consumers at \$1.00, and in the Brighton district at \$1.25 for street lights and \$1.50 to private consumers. At the same time, the company voted to supply gas to private consumers in Brookline at \$1.50. Shortly after the terms of that contract were made public, the petitions of the selectmen and of consumers in Brighton were filed with this Board.

The works of the company have, for many years, been located near the eastern boundary of the thickly settled portion of the town of Brookline. Early in 1891 work was begun upon the erection of entirely new works at the north-eastern portion of what was formerly Brighton, on the Charles River, and about three miles from the former location. The works were completed and the manufacture of gas begun at the new location in April, 1892. The old works at Brookline have been dismantled and abandoned, and it is understood the company does not intend to again use them for gas purposes.

The electric lighting plant located at the old station has also been sold or removed, and a new plant for that purpose erected at the new gas works.

The petitioners urge that they should have gas at not more than \$1.00 per thousand feet, and base their claim to this upon the ground that the discrimination against them in the lower price made for Boston was both illegal and unjust; and, further, that

the price named in the Boston contract being a voluntary act of the officers of the company, was ample and conclusive evidence of its ability to supply gas at that rate, with a fair profit. Different rates by the same public corporation for a similar service always causes discontent among those least favored. The lines of demarkation are of necessity drawn arbitrarily rather than by any rule capable of logical demonstration and the grounds relied upon for their justification generally yield under the test of close examination. But little effort was made by the company to justify the discrimination in this case, except by an intimation that it was fairly based upon a difference in cost of distribution caused by the difference in density of the gas-consuming population. It is very doubtful if any such difference in cost could be shown to exist, and if any did appear, it would probably be found too small to have any appreciable effect upon the selling price of the gas. It would be a theoretical difference rather than a practical one. Certainly the difference in this case is too great to be justified upon such grounds, since it is more than three times the entire cost for distribution. A distinction of this character between customers has been generally regarded as contrary to a sound public policy and has never been employed except as a temporary expedient.

But while such discrimination may appear to be unjust, it is by no means clear that it is illegal, and it is not every case of discrimination that either this Board or the courts can interfere to prevent or adjust. A few years ago the Consolidated Gas Company of Baltimore undertook to supply the same quality of gas to consumers in one section at 50 cents per thousand feet, and in another at \$1.00. Upwards of seven thousand consumers united in an appeal to the courts to compel the company to supply them at the lower price, upon the same grounds as urged in this case. It appeared at the trial, that gas was being sold at the lower price at a loss, and that the higher price was not unreasonable. The court said that it had not the power, therefore, to require a sale at the lower price, and dismissed the petition.

There is no law to prohibit a company from selling gas at less than cost, or, perhaps, from giving it away, if it considers such course desirable, and no power lies with this Board to increase the

price unless upon application of the company itself. Whether the Board can prevent this discrimination depends upon whether it has the power to reduce the price in the territory named to \$1.00 per thousand feet, — whether, in fact, the Brookline company can supply gas at \$1.00 per thousand feet, and pay a fair dividend upon the capital necessary for the business. Unless it can do this, no power exists, either in this Board or elsewhere, to compel it to supply it at that price. In the recent contest between the city of Cleveland and the Cleveland Gas Light and Coke Company, in the United States Court, it was held that when regulation makes the price so low as to make it impossible to pay a reasonable dividend it was but another name for confiscation, and a violation of the Constitution of the United States.

The Board cannot assume, merely because the company offers to supply gas under existing conditions in Boston at \$1.00 per thousand, that it can fairly afford to supply it at that price, either there or elsewhere. It would be as reasonable to assume that it could not afford to supply in Brighton at less than \$1.50, since that is the price named in the contract for that district. It is well understood that in the management of corporate enterprises at the present day, profits are often made by parties interested, in other ways than directly from the sale of their products in the open market. All the evidence in the possession of the Board tends to show that until the conditions shall be greatly changed the company cannot be legally required to supply gas in any portion of its territory for \$1.00 per thousand feet. All its accounts show that this price is less than cost, and would provide nothing for either interest or dividends.

The Board has considered its duty to be to ascertain, without reference to any of the prices named in the contract, at what price the company might fairly be required to supply gas within the territory of the petitioners. It was contended that this district should not be chargeable with the capital invested in the prosecution of the recent Boston contract, the electric light business of the company or in the property formerly used for the gas business, but now abandoned. This seemed to the Board to be a fair position and in harmony with its previous policy.

If the company sees fit to carry, for any length of time, real estate not suitable for the business of supplying gas, and which it never intends or expects to use for such business, it would seem fair that the burden of such ownership should be borne by the property itself, and not by the consumers of gas. It may well be claimed that the company is under obligation to its consumers, having disposed of such property, to apply the proceeds to a reduction of its capital. There seems to be no good reason why the surplus profits of the gas business should be used to support the electrical enterprise, or that gas consumers should, in any way, be asked to bear the burdens properly belonging to those who desire the luxury of the electric light.

It was admitted that the success of the supply of gas in Boston by this company was problematical, and that this feature of its business was purely speculative and its results uncertain. No pretence has ever been made that it would be profitable unless the company should succeed in so far dividing the business of this territory with the Boston company as to secure a consumption many times larger than its present output. The only fair inference to be drawn from the position of the company in this contract in respect to price is simply that the shareholders or a majority of them are willing to enter upon an experiment which they expect will, in some way that may not appear upon the face of the transaction, perhaps indirectly, become profitable to them.

Prior to entering upon the expenditure necessary under the Boston contract, the bond and share capital of the company was \$1,000,000. Deducting from this the investment in the electric business, and in the property abandoned, the capital employed is still high relative to the company's output; very much higher, indeed, than in the case of any other company within the Commonwealth with which it may fairly and properly be compared; higher with one or two exceptions, than any other dividend-paying company. The time available for the examination of this case has not been sufficient for such a study of the history and affairs of the company as will enable the Board to determine definitely how this condition has been reached. Apparently the company has been burdened through a considerable portion of its history by a lack of economy

in its management, since the prices charged for gas in the past seem to have been sufficient to provide a liberal profit. Several years ago the company acquired a portion of the land upon which their new works have been built and for a long time apparently it had been the intention to erect new works in that location; but when the time arrived for their construction, there were no funds whatever available for the purpose, and it was necessary to provide the entire cost out of new capital.

In view of these facts the company does not expect to pay and would not claim to be entitled to pay as large a dividend as those companies which have pursued a different and more conservative course with respect to development of their capital. Consumers have a right to claim that management shall be no less efficient and no more costly, and that the charges for improvements and profits shall be no larger in this company than in others that are similar and successful. Gas in the holder costs in this case but little if any more than in the best managed companies similarly situated in the State. It is doubtful whether this item can be appreciably reduced by the new apparatus now building at the company's works although the candle-power may be thereby increased. In other departments of the company's work the same closeness of expenditure and supervision does not seem to exist. The cost of leakage and for management is high, and in the interest of the corporation and of the consumers may well be reduced.

The price suggested is based upon these considerations, and in view of the entire history of the company seems fair and just to all concerned. The Board confidently believes that with the proper improvement possible in respect to management and leakage, and with the entire cost of the gas thereby reduced to the lowest point which can reasonably be demanded of the company, it will be able to earn a fair, though moderate dividend upon the capital actually invested for the supply of gas in Brookline and Brighton. The Board recommended that from and after the first day of October next the net price for gas supplied by the Brookline company should not exceed \$1.40 per thousand feet.

On August 3, notice of this recommendation was sent to the company, by whom it was adopted on August 12.

CHELSEA PETITION.

This was a petition by the mayor of Chelsea and numerous consumers of the Chelsea Gas Light Company for an improvement in quality and a reduction in the price of gas to \$1.50 and in the price of electric light.

Public hearings were given to the parties interested, in the city hall in Chelsea. The petitioners and the company were represented by counsel.

After this petition was filed with the Board, but before the hearing was ordered, the company voted to reduce the price of incandescent electric light to one cent per lamp hour, and this price went into effect on the first day of July last. At the hearing the petitioners expressed themselves as generally satisfied with this, and waived their request for any further reduction in that department of the company's business.

Very much of the evidence submitted related to the quality of the gas. From the reports of the State inspector it appeared that the candle-power had been invariably above that required by the statute, and that for more than a year the company had in only a single instance failed to comply with the provisions of law respecting impurities. There was, nevertheless, much complaint of poor light, which seemed to be well founded. The testimony showed, however, that this did not exist through the city generally, but was confined to a limited area upon both sides of the mercantile portion of Broadway. The trouble was evidently a local one; a complaint of poor light rather than of poor gas. Early in the hearing the Board became satisfied that this was due to a lack of pressure in certain mains, the capacity of which was not sufficient for the territory which they were intended to supply. The company recognized this fact and before the hearing closed purchased for this section additional pipe, which has since been laid and is now in use. This new main is believed to be fully equal to all the demand likely to be made upon it. If the consumers within the territory referred to shall now fail to secure sufficient gas it will probably be found that the trouble is caused by defective piping or fixtures upon their own premises.

In considering the request for a reduction in price of gas it was necessary to note that in answer to a former petition against this company the Board in 1891 fixed the price at \$1.80, and that this price went into effect July 1 of that year. The report accompanying the decision showed that this price was made after an exhaustive examination of the entire history and affairs of the company. The Board was then of the opinion that the cost for management and distribution, as well as the capital charge, might be reduced, and suggested to the company the necessity of improving its plant and the expediency of a temporary reduction in its rate of dividend. The price, in fact, was fixed at a point which was intended to compel the introduction of improvements in the works and economies in the management.

In this case the Board was asked to again examine the affairs of the company and determine whether, owing to new conditions or otherwise, another reduction might fairly be required. At the hearing the desire for this was strongly expressed, but very few facts or arguments were presented by the petitioners. The company protested, submitted its records and accounts, and urged that another reduction at this time would be neither reasonable nor just. The amount of output is a most important factor affecting the cost of gas to the company and the price to the consumer, and it seems neither fair nor just to demand the same prices for Chelsea as prevail where the output is from three to five times as great. It was urged by the petitioners that a lower price would secure a much larger output for the company. The same proposition was urged at the former hearing. As this is usually the rule, the Board seemed to be warranted in assuming that it would be the case in Chelsea, and this factor was influential in fixing the price after the former hearing. This expectation, however, has not been met in the case of this company. In the five years prior to July, 1893, the company had reduced the price of gas nearly twenty per cent., but the increase in output during the entire period was only two per cent. The last reduction went into effect on July 1, 1891, and the output for the year following was in fact less than for the preceding year. During the period named the profits steadily diminished, and for the year ending July 1, 1893, were about \$10,000 less than for

the year ending July 1, 1888. There is but one city in the State of similar size where the consumption of gas is so small, although in some of them the price is as high or higher. These facts are important and compel serious consideration. They afford strong ground for the company's position that the field which it occupies is governed by exceptional conditions. It is difficult for the Board to understand or account for this, and no attempt to explain it was made at the hearing. There was no criticism upon the attitude of the company toward its consumers, but the witnesses were agreed that it had been attentive to the complaints of its customers and courteous in its treatment of them.

In the performance of its duty to the petitioners, and in view of the earnestness of their request, the Board carefully examined the methods employed by the company. After a careful scrutiny of its accounts, it was satisfied that they correctly exhibited the company's transactions and condition. It was apparent that any reduction in the existing price could only be secured through some decrease in the cost of production or distribution of the gas. In the cost of distribution and management no extravagant expenditures for salaries or other items were included, and this department seems to be conducted in a legitimate and economical manner. There is no reason to believe that these items could be appreciably reduced by any change of management. The Board believed, however, that the cost of manufacture might be somewhat reduced by a closer and more intelligent attention to that portion of the business. It found that this had been increased by a percentage of leakage or lost gas, much greater, probably, than would be allowed under careful management. It was claimed by the company that much of this was due to the extraordinary interference with the company's pipes by the construction of sewers. If the loss be due to this fact, it is not likely to be repeated; and if it is due to lack of proper supervision, the burden of it should not be borne by the public. Included also in the cost of gas for the last year was a considerable sum for extraordinary repairs and improvements. No similar call is likely to occur in the immediate future. Some saving must, therefore, accrue from an improvement in these two features of the company's business, and this gain, although of necessity small, may properly accrue to the public.

The ratio of capital to output in the Chelsea company is much higher than in other companies of similar size in the State. This is largely attributable to the imprudent policy pursued by the company in former years in relation to the issuance of stock, as was pointed out in the report of this Board alluded to above. The over-capitalization resulting from this policy should not be permitted to operate as a medium of burdensome dividend charges; this may be obviated by a price which contemplates a low rate of dividend. The reduction proposed is based upon these considerations.

The Board recommended that on and after the first day of January, 1894, the price of gas supplied by the Chelsea Gas Light Company should not exceed \$1.65 per thousand feet.

PETITION OF CHELSEA GAS LIGHT COMPANY.

This was a petition by the Chelsea Gas Light Company filed Dec. 1, 1893, for a revision of the action of the Board by which, on Nov. 10, 1893, it recommended that the price of gas supplied on and after Jan. 1, 1894, to the consumers of that company should not exceed \$1.65 per thousand cubic feet.

This petition was presented to the Board under the provision of chapter 350 of the Acts of 1888, and, as therein required, a public hearing was given, at which all the parties to the original petition were represented. The company, by the introduction of certain new evidence not presented at the previous hearing, sought such modification of the vote referred to as would permit it to offer to its customers a discount for prompt payment of bills and to charge a net rate higher than that in the vote of the commission.

As the question of permitting the allowance of such a discount is important, it seemed proper that the Board should hear fully all the evidence and arguments on the subject which the parties interested desired to present for its consideration. After such a hearing, the Board decided to permit the Chelsea Gas Light Company to offer a discount for prompt payment of bills, for the reason that it seems that such a discount operates to diminish the expense of administration. Every substantial saving, particularly in the case of a company doing a moderate business, is appreciably felt

in the cost of production of its gas, and the Board feels that the consumers should have the advantage of every reasonable economy. In practice, almost all the consumers avail themselves of net rates, and the amounts collected from those who pay gross rates is proportionately very small.

The price fixed in the former vote assumed that there would be no diminution in the company's output and no demand for extraordinary expenditures for repairs at the works, upon which considerable sums have recently been expended; but it appeared at the hearing that the condition of the distributing plant was such that large sums must soon be spent for its improvement. The company's recent loss by fire at the works, which has occurred since the last hearing, will also entail an increased expense for repairs.

Further new evidence was introduced that, owing to the reduction of the business of large manufacturing establishments since the former hearing, there has been a substantial decrease in the company's output of gas, and it is possible that such a condition may continue. It seemed clear from this new evidence and the figures presented that such a price would entail a further reduction in the rate of dividends, which has already been reduced by the company to five per cent.

Upon careful consideration of all the evidence the Board has considered that under the present conditions some modification of its former order is necessary to enable the company to pursue its business for the best interests of the community in which it is placed, and it was voted that the net price of gas supplied on and after Jan. 1, 1894, shall not exceed \$1.70 per one thousand cubic feet, if paid on or before the twenty-fifth day of the month in which the bill is presented.

The price of gas has since been fixed by the company in compliance with this vote.

NORTH ANDOVER APPEAL.

This was an appeal of the Lawrence Gas Company from the decision of the selectmen of North Andover permitting the Merrimac Valley Horse Railroad Company to erect and maintain poles

to operate its road by electricity and to maintain free of expense to the town incandescent lights on their poles for public lighting. This petition was filed Dec. 30, 1890. Neither party asked for a hearing, and Dec. 28, 1893, the chairman of the board of selectmen of North Andover informed the Board that no hearing would be required, as the decision of the selectmen had been withdrawn.

MALDEN AND MELROSE PETITION.

This was a petition of more than twenty consumers of the Malden and Melrose Gas Light Company for a reduction in the price of gas, filed Aug. 9, 1893. On the 25th of September the directors of the company reduced the price of gas to \$1.90 per thousand feet, allowing a discount of 30 cents per thousand feet from this price if payment is made within twenty days of date of bill. The counsel for the petitioners then withdrew their petition, and a communication, in which they stated that they considered this to be a fair and equitable reduction, was received by the Board.

MUNICIPAL OWNERSHIP.

Official reports relative to town action in the direction of the acquisition of gas or electric light plants to be owned by the town for municipal or commercial use have been received from all the towns and cities in the State whose population exceeds 1,500. These are 205 in number and it appears that in 181 of them the proposition has not been considered during the year. The towns of Lexington, Manchester, Middleborough and Stoneham and the cities of Cambridge, Lawrence, Medford and Newton have acted in reference to the question for the first time during the current year. On pages 38 and 39 is submitted a tabular statement which contains a summary of all action within the Commonwealth in relation to this subject up to the beginning of the year 1893.

Tubular Statement showing Action about Municipal Gas or Electric Plants to Jan. 1, 1893.

	Votes favorable to Acceptance of the Municipal Ownership Act.		Votes against the Acceptance of the Municipal Ownership Act.	Remarks.
Braintree,	Aug. 25, 1891,	Oct. 29, 1891,	-	Plant for electric street lighting only; started Oct. 15, 1892; cost to that date \$30,853.
Brockton,	Dec. 30, 1892,	-	-	Adverse committee report accepted in 1891.
Brookline,	Nov. 30, 1891,	Dec. 16, 1892,	-	Under special act. Plant for electric street lighting only; started Jan. 2, 1889.
Chicopee,	-	-	-	Investigating committee appointed 1892.
Danvers,	-	-	-	Adverse committee report adopted Oct. 5, 1891.
East Bridgewater,	March 1, 1892,	-	Jan. 26, 1892.	Investigating committee appointed 1892.
Everett,	-	-	-	Adverse committee report adopted Oct. 5, 1891.
Fall River,	-	-	-	Investigating committee, 1891.
Frammingham,	Dec. 8, 1892,	-	Dec. 30, 1891.	Investigating committees, 1891 and 1892.
Haverhill,	Dec. 8, 1892,	-	-	Adverse committee reports adopted Nov. 11, 1891, and March 16, 1892.
Hingham,	July 1, 1891,	Sept. 2, 1891,	-	Proposition for investigating committee lost Oct. 15, 1891.
Hudson,	-	-	-	Committee reported plan for electric plant in 1892.
Malden,	-	-	-	No action taken.
Marblehead,	June 22, 1891,	June 15, 1892,	-	Town refused to authorize bonds for a plant, March 28, 1892.
Melrose,	June 8, 1891,	March 21, 1892,	-	Voted to pass over article in warrant, 1891.
Methuen,	March 7, 1892,	May 31, 1892,	-	Investigating committee appointed in 1892.
Needham,	-	-	-	Unfavorable committee report accepted Sept. 11, 1890.
New Bedford,	-	-	-	

North Attleborough,	June 30, 1891,	April 16, 1892,	-	Favorable committee report tabled April 19, 1892.
Norwood,	June 18, 1891,	Aug. 20, 1891,	-	Plant for electric street lighting only; started Sept. 27, 1892.
Peabody,	Oct. 2, 1891,	March 7, 1892,	-	Investigating committee appointed, 1891.
Plymouth,	-	-	-	Committee appointed to report plan for electric plant in 1892; no report.
Reading,	-	-	Oct. 6, 1891,	No further action proposed.
Spencer,	-	-	-	Favorable vote in city council Dec. 27, 1892, but inoperative because mayor did not approve.
Springfield,	April 12, 1892,	June 16, 1892,	-	Schedule of gas and electric property filed by company.
Stoughton,	July 9, 1891,	Aug. 15, 1892,	-	Schedule of gas and electric property filed by company which applied to the court to compel town to buy the same.
Wakefield,	March 7, 1892,	June 8, 1892,	-	Distributing plant for electric street lighting only; built and use begun Dec. 13, 1892. Electricity bought from private company.
Wellesley,	-	-	July 13, 1892.	Subject indefinitely postponed, March 4, 1889.
Weymouth,	Dec. 30, 1891,	-	-	Investigating committee appointed 1892.
Whitman,	-	-	-	
Winchester,	Dec. 31, 1892,	-	-	
Woburn,	-	-	-	

The town of *Braintree*, on Jan. 11, 1893, voted yes 223, no 27, that the electric lighting committee appointed June 2, 1891, make such additions to the electric lighting plant "as will enable it to furnish electricity for the town buildings and for commercial and domestic uses." It was also voted to issue bonds to an amount not exceeding \$16,600 for this purpose, bonds to run for fifteen years from date, with interest at five per cent.; upon this the vote was, yes 134, no 14.

On March 13, 1893, it was voted to make this appropriation \$16,500, and the town treasurer was authorized to issue ten notes of the town instead of the bonds, as voted on January 11, these notes to be of the face value of \$1,650 each, and to run one, two, three, four, five, six, seven, eight, nine and ten years, respectively, bearing interest at the rate of not more than four per cent. per annum. The selectmen were instructed to raise by taxation each year the sum of \$1,650, together with a sum sufficient to pay the accrued interest on said notes remaining unpaid, until all said notes are liquidated. It was also voted to appropriate \$125 for the purpose of placing four more arc lamps or their equivalents in incandescents in such location as the selectmen may determine. Six arcs and eleven incandescents were located, 17,400 feet of wire run and 30 poles set, at an expense of \$666.32. The appropriation for maintenance and operation for the year ending Dec. 31, 1893, was \$5,000.

At a meeting on November 28 the selectmen were instructed to have the town hall wired for electric light and \$300 was appropriated therefor. At the same meeting it was voted "that the sum of \$1,300 and the receipts from electric lighting for the current year* be appropriated for the purpose of connecting houses and stores to the electric light system." The rate of taxation for the year was \$16.80. The above appropriations for the commercial extension, amounting to \$19,053.29, were intended to be in addition to the \$30,853.85 previously expended.

The cost of operation from Oct. 15, 1892, to June 30, 1893, according to the return, was \$2,266.10, this amount including no charges for interest or depreciation. The number of lights oper-

* \$1,253.29.

ated was 80 twelve hundred candle-power arc and 77 twenty-five candle-power incandescent. These lamps were run 14 days in October, an average of 5.86 hours per day, and from November 1 to June 30 an average of 22 days per month and 6.12 hours per night.

The plant for domestic and commercial purposes was not completed until October 31, but an arrangement was made so that about thirty customers were supplied from July 1. The new plant consists of two alternating current dynamos with a capacity of 600 and 1,200 lights, respectively; 43 transformers and 62 meters; one engine of 125 horse-power and one boiler of 140 horse-power; 23½ miles of wire are used. The total expenditure is given as \$19,950.54, including \$878.79 charged customers for expense of connecting them with the system and \$685.87 for materials not used. No rules and regulations have yet been printed. On January 1 the town was supplying seventy customers and had 1,500 sixteen-candle-power lamps connected; 62 of these are supplied by meter at the rate of six mills per sixteen-candle lamp hour. Eight customers pay from \$3.50 to \$5 per sixteen-candle-power lamp per year, according to contract. The receipts for commercial lights to December 31 were \$1,253.29.

In the city of *Brockton*, on Nov. 9, 1893, both branches of the city council by unanimous votes adopted the following:—

Resolved, That it is expedient for this city to exercise the authority conferred in section 1 of chapter 370 of the Acts of 1891, in relation to the construction, purchase, leasing or using and maintaining within its limits a plant for the manufacture and distribution of electricity, for furnishing light for municipal use and for the use of such of its inhabitants as may require and pay for the same.

This was approved by the mayor on November 13. A vote that it is expedient to exercise such authority passed both branches of the city council by unanimous vote in 1892. The question, "Is it expedient for this city to exercise the powers conferred in section 1 of chapter 370 of the Acts of 1891, entitled 'An Act to enable cities and towns to manufacture and distribute gas and electricity'?" was duly submitted to the voters at the annual municipal election in December and it appears from the records of such elec-

tion that upon this question there were 1,142 yes, 3,085 no, and 1,051 blank votes.

In the city of *Cambridge*, on April 11, 1893, a resolve "That it is expedient for the city of Cambridge to exercise the authority conferred in section 1 of chapter 370 of the Acts and Resolves of the year 1891, being 'An Act to enable cities and towns to manufacture and distribute gas and electricity,'" was referred to a joint special committee with instructions "to investigate the probable cost of electric lighting and report thereon." On November 21 the report of this committee was accepted, and, in accordance with its general tenor, the resolve was adopted in the common council by a vote of 18 to 0 and in the board of aldermen 10 to 0. It was approved by the mayor on November 23. In concluding its report the committee said: "If the question before the city council was for final action in the matter, we should feel it our duty to make yet more extended investigation at this time; but, as final action must be taken by the next city council, we do not deem it necessary." By an order adopted by both branches of the city council on December 26 and approved the following day, the mayor was authorized to request the Cambridge Electric Light Company and the Cambridge Gas Light Company, respectively, to file the schedules of their property and plant, as required by section 3, chapter 454, Acts of 1893.

In the board of aldermen of the city of *Chicopee*, on Nov. 22, 1893, an order was offered directing that the question of establishing an electric light plant by the city be submitted to the people at the ensuing municipal election, but the order failed of passage by a tie vote, one alderman and the mayor not voting. Both branches of the city council, in each of the years 1891 and 1892, had voted unanimously in favor of owning and maintaining an electric plant for municipal and commercial use.

At an adjourned session of the annual meeting of the town of *Danvers*, on April 27, 1893, upon further consideration of the report of the committee on commercial lighting, made in April, 1892, it was voted that no franchise to supply electricity be granted to the Danvers Electric Light Company or any other private electric light corporation, "but that the town would reserve to itself all

rights to furnish general electric light and power." The town then voted, 75 yes, 25 no, to appropriate \$11,000 for the enlargement of the present electric light plant for the purpose of commercial lighting. The effort to make this appropriation conditional upon "some assurance that nine hundred lights would be sold" and that "the annual rate per light should not be less than \$6.00," was defeated. The treasurer was authorized to issue twenty town notes of \$550 each, bearing interest at four per cent., and it was voted that "one of these notes be made due and payable next year and one each year thereafter until all are paid." The vote upon this proposition was 55 yes, 3 no. A committee of five was then authorized, in harmony with the foregoing votes, "to add to the present electric light plant for the purpose of street lighting and furnish light and power to any citizen on the line of the streets proposed and recommended by the committee at rates per light hereafter to be fixed, and that full authority to contract and bargain for said additional plant, to erect and place same and put in complete and full operation, keeping always within the appropriation voted by the town." The vote upon this was 54 yes, 0 no. In the report of the committee referred to it appears that such a plant as they had believed desirable would involve an expenditure of \$20,000, although one large enough to meet the present demand, might be installed for \$15,000. The committee recommended also that the cost of wiring buildings should be borne by the customer, that lights should be supplied by meter, except that in some cases, such as stores, lights might be sold by the month or year.

The appropriation made for the year ending Feb. 1, 1894, for maintenance and operation was \$3,250. The total cost of the plant up to Feb. 1, 1893, had been \$16,555.68. The operating expenses for the year ending with that date were \$3,553.61. No interest or depreciation charges are included in this sum. During the year 78 lights were run 267 hours, on an average of 5.58 hours per night; 199½ tons of coal, 4½ cords of wood, 22,500 carbons, are reported as used during the year. The rate of taxation for the current fiscal year of the town is \$16.60 per thousand. The plant consists of two Brush dynamos, with a capacity of 90 arc lights of 1,200 candle-power each; one 60 horse-power engine and

one 80 horse-power boiler. No additions have been made to the plant since the last report.

No definite action has been taken during the year in regard to installing a plant for commercial lighting. Estimates have been obtained as to cost, however, and a canvass of the town to determine, if possible, the number of lamps that may be taken is partially completed.

In the city of *Everett* both branches of the city government have adopted the following:—

Resolved, That it is expedient for the city of *Everett* to exercise the authority conferred in section 1 of chapter 370 of the Acts of the year 1891, entitled "An Act to enable cities and towns to manufacture and distribute gas and electricity."

The vote upon this in the common council Feb. 28, 1893, was yes 17, no 0; and in the board of aldermen on March 15, yes 5, no 1. It was approved by the mayor on March 18.

In the board of aldermen of the city of *Haverhill*, on Dec. 28, 1893, a vote that it is expedient for the city to exercise the authority conferred by section 1 of chapter 370 of the Acts of the year 1891 was adopted by 5 yes, 2 no, but was laid upon the table in the common council on December 30. This vote was in the same form as that passed unanimously by both branches in 1892.

In the town of *Hingham*, on March 13, 1893, it was voted, 305 yes, 21 no, "that it is expedient for the town to exercise the authority conferred by chapter 370, Acts of the year 1891." On July 26 the same vote was passed a second time, 114 yes, 43 no. Previous to the meeting of March 13 the committee appointed in 1892 reported in favor of the establishment of an electric light plant by the town and recommended the passage of the votes cited. A committee was appointed to construct a plant. The Weymouth Light and Power Company has pole lines in the town and supplies the town and private consumers with electric lights. Negotiations have been carried on by the committee and this company looking to the purchase of its poles, wires, fixtures, etc., within the town; these negotiations have not yet matured and no plant has yet been constructed.

In the city of *Lawrence*, by concurrent vote of both branches of the city council, a joint special committee was appointed "to inquire into the present system of electric lighting now in use in this and other cities of the Commonwealth with a view to ascertaining the cost of the same, also to inquire into the feasibility of establishing a municipal system of electric lighting, or to make such other recommendations as may be for the best interests of the city on the termination of the present contract." No report has been made by this committee.

In the town of *Lexington*, at the annual meeting on March 6, 1893, a committee was appointed to examine into the matter of a plant for municipal and commercial lighting and report with recommendations at the next annual town meeting.

In the town of *Manchester*, at the annual meeting in March, 1893, the subject-matter of a system of electric lighting for the town highways was referred to a committee to investigate and the sum of \$400 was appropriated for the use of the committee. No report has been made, but one is expected from the committee at the next annual town meeting.

The town of *Marblehead*, on April 3, 1893, appointed a committee to investigate respecting an electric light plant for municipal and commercial use. No report has been made by this committee.

Both branches of the city council of *Medford* have voted "that it is expedient that the city of Medford exercise the authority conferred upon cities by chapter 370 of the Acts of 1891 and under the limitations of said act construct, purchase, lease or establish and maintain within its limits one or more plants for the manufacture and distribution of gas or electricity for furnishing light for municipal use and for the use of such of its inhabitants as may require and pay for the same, as by said act provided." This was adopted by the common council April 10, 1893, by vote of 16 yes, 1 no; and in the board of aldermen April 11; 6 yes, 0 no. It was approved by the mayor April 15. The mayor was also requested on April 17, by concurrent vote of both branches of the city government, "to petition the General Court for authority and permission for the city of Medford to provide and maintain a plant or system for municipal lighting."

The town of *Middleborough*, at a special meeting on March 25, 1893, voted, yes 252, no 97, "that it is expedient for said town to exercise the authority granted by chapter 370 of the Acts of the year 1891." The lighting committee was instructed "to confer with the party offering the Middleborough gas and electric plant for sale and ascertain the price of said plant, its condition and such other facts as they may be able, and report to the town at the second meeting if the first meeting should vote that it is expedient to purchase the plant." This committee reported that the entire plant of the company could be purchased for \$63,000 and recommended that the town take it at that price. They also reported in favor of an additional expenditure upon the plant of about \$7,500. The recommendations contained in the report of this committee, submitted in print at a special meeting on October 28, were accepted and it was voted, — 601 yes, 116 no, — that it is "expedient for the town to purchase the property and plant of the Middleborough Gas and Electric Company for a sum not exceeding \$63,000." At the same meeting it was voted, 120 to 0, to appropriate \$75,000 for the purchase and equipment of this plant, and an issue of bonds was authorized for the sum of \$75,000, all of said bonds to be dated Nov. 1, 1893, and to be payable according to the following schedule: —

\$1,000 in one year from date.	\$2,600 in sixteen years.
1,100 in two years.	2,600 in seventeen years.
1,200 in three years.	2,700 in eighteen years.
1,300 in four years.	2,800 in nineteen years.
1,400 in five years.	2,900 in twenty years.
1,500 in six years.	3,000 in twenty-one years.
1,600 in seven years.	3,100 in twenty-two years.
1,700 in eight years.	3,200 in twenty-three years.
1,200 in nine years.	3,300 in twenty-four years.
1,900 in ten years.	3,400 in twenty-five years.
2,100 in eleven years.	3,500 in twenty-six years.
2,200 in twelve years.	3,600 in twenty-seven years.
2,300 in thirteen years.	3,700 in twenty-eight years.
2,400 in fourteen years.	3,900 in twenty-nine years.
2,500 in fifteen years.	5,300 in thirty years.

The first nine bonds, amounting to \$12,000, to be at a rate of interest not exceeding four and one-half per cent. per annum and the remaining bonds, amounting to \$63,000, at a rate not exceeding four per cent. per annum.

A committee was appointed to negotiate with the company and to make purchase of its plant and property for not more than \$63,000. Authority was also given the committee "to carry into effect the recommendations contained in the report of the special committee on lighting, at an expense not to exceed the amount appropriated for equipping said plant." The vote upon the proposition to issue bonds was 101 to nothing, and upon the question of appointing a committee to purchase, 106 to nothing.

At a special meeting held on December 9 it was voted "to adopt, in place of the schedule of bonds provided to be issued by the vote of October 28, in payment for the purchase of the property and plant of the Middleborough Gas and Electric Company, the following schedule of bonds, and that the town treasurer be empowered to issue bonds in accordance therewith to the amount of \$75,000, to be signed by him and countersigned by the selectmen, of such denominations as they approve, bearing date Nov. 1, 1893, with interest payable semi-annually on the first days of May and November, all said bonds to bear interest at the rate of four per cent.:" \$1,000 to be due on November 1 in each of the years 1894, 1895, 1896, 1897, 1898; \$1,500 in each of the years 1899, 1900, 1901, 1902, 1903; \$2,000 in each of the years 1904, 1905, 1906, 1907, 1908; \$3,000 in each of the years 1909, 1910, 1911, 1912, 1913; \$3,500 in each of the years 1914, 1915, 1916, 1917, 1918; \$4,000 in each of the years 1919, 1920, 1921, 1922, 1923. Upon this the vote was: yes 12, no 0. It was also voted "that, for the purpose of extinguishing the municipal lighting bonds as they mature, the town hereby establishes a sinking fund, to which it will contribute the following sums each year, viz.: \$1,000 each year from 1894 to 1898, inclusive; \$1,500 each year from 1899 to 1903, inclusive; \$2,000 each year from 1904 to 1908, inclusive; \$3,000 each year from 1909 to 1913, inclusive; \$3,500 each year from 1914 to 1918, inclusive; \$4,000 each year from 1919 to 1923, inclusive; the same to be paid from the income of the lighting department if sufficient, otherwise from the town taxes, and that provision for the payment of interest and the contributions to sinking funds shall be included in each annual assessment of taxes." On this the vote was: yes 14, no 0.

The committee appointed October 28 completed the purchase of the plant for the price named on December 15, and bonds have been issued to the amount of \$70,000. The work of putting the plant in the condition recommended by the original committee is in progress. The tax rate for the fiscal year ending Dec. 31, 1893, was \$15.50 per thousand.

In the town of *Needham*, on March 20, 1893, the selectmen were instructed to "contract with some company to light the streets with electricity, town to own poles and wires, expense not to exceed \$3,000 per year." On June 23 the selectmen made a verbal report and it was voted to adopt an incandescent system for street lighting. The sum of \$10,000 was appropriated, to be expended under the direction of the selectmen "for the purpose of constructing and establishing a plant for the distribution of electric light in the town." It was also voted to raise this money by an issue of bonds to the full amount, to be dated Sept. 1, 1893, bearing interest at four per cent. per annum, payable in thirty years and in denominations of \$1,000 or \$500, at the discretion of the selectmen. The town treasurer was also authorized to borrow money needed in anticipation of the issue of bonds, and commissioners of sinking fund were chosen. At a meeting on Sept. 15, \$3,500 additional was appropriated for the construction of the plant. Bonds to this amount were authorized, of the same date and tenor and to be issued in the same manner as those authorized at the former meeting. At this meeting the sum of \$300 was directed to be paid to the selectmen as "compensation in full for their extra services in the construction of a plant, the same to be charged to construction account, and the selectmen were authorized to further extend the electric lighting system. It was also voted that "the selectmen be authorized to grant the Eliot Falls Electric Light Company the right to supply the inhabitants of *Needham* with electric light for domestic and commercial purposes upon such terms and conditions as they shall determine, and that any income received by the town therefrom be applied to the running expenses of the electric lighting plant."

In accordance with the votes of the town, a distributing plant has been constructed, consisting of about 37 miles of wire, extend-

ing over 20 miles of streets; 490 new poles have been used and 359 fire-alarm telegraph and telephone poles used; 300 twenty-five candle-power incandescent lamps are in use; \$14,095.65 have been expended for construction. The bonds authorized have not yet been issued, the money having been provided by temporary loans. A contract for a term of five years has been made with the Eliot Falls Electric Light Company to supply the electricity for the lights upon a moonlight schedule until 12.30 A.M. for \$1,870 per year for 240 lights and \$6 per year for every additional light. For this sum the company is to do all repairs and renew the lamps, the town furnishing the materials and the new lamps. The lights have been in use since November 6. The tax rate in the town for the last year was \$14.60 per thousand.

The city council of *Newton*, by an order approved Oct. 12, 1893, voted "that, in view of the expiration of the street lighting contract, the committee on fuel and street lighting is hereby requested and authorized to consider and report, with recommendations, at its earliest convenience, in print, upon the matter of establishing a plant for gas and electric lighting, to be owned and operated by the city." By an order approved Nov. 14, the council requested the mayor to petition the General Court for authority to "establish, maintain and operate an electric light plant for lighting the streets, ways, parks, places and buildings of the city." The committee referred to in the order of Oct. 12 reported Nov. 27, recommending immediate action whereby the city might avail itself of all the privileges contained in chapter 370 of the Acts of 1891 and all amendatory acts. On the same date this report was accepted and it was unanimously voted by both branches of the city council "that the city council of the city of *Newton* do hereby determine and adjudicate that it is expedient for the city of *Newton* to exercise the authority conferred by chapter 370 of the Acts of the year 1891, entitled 'An Act to enable cities and towns to manufacture and distribute gas and electricity,' and all acts in amendment or in addition thereto." This was approved by the mayor on December 4.

In the town of *North Attleborough*, at a meeting on March 25, a committee of three was appointed with authority to construct an

electric light plant, "at an expense not to exceed \$50,000, to include the cost of the whole plant now in town." The sum of \$50,000 was appropriated for the purpose and the treasurer was authorized to borrow this amount. On April 22 the treasurer was authorized to issue bonds for \$50,000, to be known as the North Attleborough electric light loan, these bonds to run for thirty years, at four per cent. The North Attleborough Steam and Electric Company filed a schedule of its property, as provided by law, but the town plant is nearly completed and none of the plant of the private corporation has been used or bought.

From the return of the town of *Peabody* it appears that the total cost of plant to June 30, 1893, had been \$48,238.42. The appropriations made during the year for maintenance and operation were \$8,300 and for the sinking fund \$800. The total operating expenses for the year ending June 30 were reported as \$5,725.35; no interest or depreciation charges are included in this amount.

A description of the plant for street lighting is contained in the report of this Board for 1893. In September, 1892, the lights were run four days and from October 1 to June 30, 238 days, a total of 2,415 $\frac{3}{4}$ hours. In September, 1892, 136 lamps were in use; in October, 142; in November and December, 148; for the succeeding six months, 149, all of nominal 1,200 candle-power.

At an adjournment of the annual meeting on March 30, 1893, a committee was appointed to investigate and report on the subject of commercial lighting. At a meeting on June 13, in accordance with the recommendation of this committee, the town voted, — 105 yes, 1 no, — to "install an incandescent machine and apparatus in connection with the present plant, to consist of one 1,000-light alternating machine, with all necessary station apparatus, also for suitable meters and transformers," and for wires to extend through certain of the principal streets of the town. For this purpose \$5,500 was appropriated. In the report of the committee it was stated that it had "cost the town the last year to light the town-house, central engine house and pumping station \$841, besides the allowance for lighting the other engine houses." It was then voted to "wire the town hall, the pumping station and engine houses, except hose 5, and to furnish necessary and suitable lamps

and other apparatus therefor." For this \$1,200 was appropriated. It was further voted "that the town furnish wire to carry the current to the consumer, as the gas companies furnish pipes for gas, but that the consumer be required to furnish lamps and house wire." It was then voted that for the increased expense for running the plant, as enlarged for the balance of the municipal year, \$800 be appropriated. The \$8,300 above mentioned includes this sum.

To carry out the recommendations presented, a committee was appointed and notes of the town for \$6,700 were authorized, payable, \$1,000 per year for six years and the balance in seven years from date, the money for these notes to be included in the tax levy for each year. In accordance with this vote a plant has been secured and installed. It includes one Westinghouse alternating-current 1,200-light dynamo, about 14 miles of wire and 21 transformers. Fourteen meters are in use, two of these being in the town house and the central engine house. The town began to supply commercial lights on November 10. At the close of the calendar year it had installed about 800 sixteen-candle-power lights; about half of these were town lights; there were seventeen private consumers. The rates at which these lights are supplied will be found in the rules and regulations adopted by the selectmen, which are contained in an appendix to this report.

In the town of *Reading*, at the annual meeting on March 6, under an article "to see what action the town will take with regard to obtaining a plant for the manufacture and distribution of electricity for furnishing light for municipal use and for the use of its inhabitants, and how much money they will raise and appropriate for that purpose or what they will do in relation thereto," and an article "to see if the town will take any action for the purpose of securing control, by purchase or otherwise, of that part of the property of the Citizens' Gas Light Company of Reading, South Reading and Stoneham which is located within the limits of the town of Reading and supplying the town or its inhabitants with gas for municipal and commercial use," the subject-matter of both articles was referred to a committee to report at a future meeting. This committee has not yet reported. The committee

appointed in 1892 have submitted a printed report covering the points mentioned, but without specific recommendations. No action has been taken on this report.

In the city of *Springfield*, on January 23, 1893, the committee on lighting streets were instructed to investigate and report upon the expediency and advisability of the establishment of a municipal lighting plant. On December 26 the report of this committee was accepted, in which they stated as their opinion "that under the statutes, as they stand at present in this Commonwealth, it would not be expedient nor profitable for this city to engage in municipal lighting on its own account."

In the town of *Stoneham*, at a special meeting on December 5, the warrant included an article "to see if the town will vote to accept the provisions of section 1, chapter 370, of the Acts of 1891, entitled 'An Act to enable cities and towns to manufacture and distribute gas and electricity.'" When this article was taken up it was voted that the subject-matter be inserted in the warrant for the annual meeting to be held in March, 1894.

In the town of *Stoughton*, on May 16, 1893, a committee was appointed "to take legal counsel as to certain points connected with the 'establishment of the plant for gas and electricity' and to report at a future meeting to be held in three weeks." This committee reported accordingly that they had been advised to the effect that the votes passed in 1892, contained in the last report of this Board, constituted a decision to establish a gas and electric plant for municipal and commercial uses; that the town was bound before establishing a "public plant" to purchase the plant of the Stoughton Gas and Electric Company, since said corporation had elected to sell the same and had filed the notice of such election, as the statute required; that since the town and company had been unable to agree upon the price to be paid and by reason of the fact that neither the company nor the town had applied to the court to determine the terms of the sale and the purchase, the company had lost its right to compel the town to buy, and the town had lost its right to proceed to establish such plant and could only exercise the same by commencing *de novo* and again passing the votes required under the statute. At a special meeting

on June 29 the town voted—51 yes to 17 no—“that it is expedient for the town to exercise the authority conferred under section 1, chapter 370, of the Acts of 1891, to establish and maintain one or more plants for the manufacture and distribution of electricity or gas for furnishing light for municipal use and for the use of such of its inhabitants as may require and pay for the same, as is provided in said act.”

In the town of *Winchester* the following article was inserted in the warrant for the meeting of March 6, 1893: “To see if the town will accept of the provisions of chapter 370 of the Acts of the year 1891, entitled ‘An Act to enable cities and towns to manufacture and distribute electricity,’ and to pass any votes in connection therewith which may be deemed expedient.” Under this article it was voted—yes 188, no 8—to accept the provisions of the act. At a meeting held June 15 the same article was inserted in the warrant, stating it to be for the second vote. This meeting adjourned to June 22, when the vote upon accepting the act was: yes 37, no 0. The electric light committee were instructed to make further investigations and report at a future meeting. This committee has not yet reported.

In the city of *Woburn*, on Nov. 14, 1893, both branches of the city council adopted unanimously the following:—

Be it resolved, That the city of Woburn exercise the authority conferred in chapter 370, Statutes of 1891, relative to establishing a municipal lighting plant.

This was approved by the mayor on November 15. No proposition was introduced into the city council looking to a submission of these votes for ratification at the annual municipal election. No schedule of its property has been demanded of either of the companies supplying light in the city, nor any filed by either, as the statute allows.

At the annual meeting of the town of *Wellesley*, held on March 6, 1893, the electric light committee appointed in 1892 submitted its report, from which it appeared that \$13,345.29 had been expended for the construction of the plant and that about \$500 more would be needed for its completion; that the contract had been concluded with the Eliot Falls Electric Light Company of Natick,

under which that company had agreed to furnish the current for \$6 per lamp per year, the contract to run for two years with the option in the town to renew the same for two years more at the same price. This committee was continued and the matter of the extension of the electric lights was referred to it with instructions to report at some future meeting as to the best methods to be pursued. At a special meeting on October 23, under an article "to see if the town will authorize the selectmen to grant the Eliot Falls Electric Company the right to use the town poles and supply the citizens with electric light for domestic and commercial purposes upon such terms and conditions as the selectmen shall determine, and to do and act anything respecting the same," it was voted "that the selectmen be instructed to apply to the next Legislature for an act under which the town of Wellesley may safely contract with an electric light company to furnish electric light for domestic and commercial lighting in said town for a term of years."

A description of the town plant was included in the last report of this Board. The appropriations during the year ending June 30, 1893, for maintenance and operation were \$3,500. The cost of running the plant, including amount paid for current, as appears by the return of the town, was \$3,604.40. No additions or alterations appear to have been made in the plant during the year. Three hundred and seventy-five 25 candle-power lights have been in use. These were first lighted on Dec. 13, 1892, and to June 30, 1893, had been run 160 days and a total of 933 hours. The tax rate in the town for the year ending Dec. 31, 1893, was \$11.00 per thousand.

VIOLATIONS OF LAW.

Notices have been sent to the Attorney-General, as required by the statutes, of violations of law in the following cases:—

By the Brookline Gas Light Company, a violation of section 4 of chapter 104 of the Acts of 1854, and of section 75 of chapter 106 of the Public Statutes, in proceeding to dig up the ground in the streets, lanes and highways of the city of Boston, for the purpose of laying gas pipes therein, without obtaining the consent in writing of the board of aldermen of said city.

The following, from the communication of the Board to the Attorney-General, will explain the facts and the law in this case, as found by the Board : —

“ The Brookline Gas Light Company was incorporated by special act of the Legislature, being chapter 17 of the Acts of the year 1853. By the terms of that act the powers of the company were confined to the town of Brookline exclusively. By chapter 104 of the acts of 1854, in section 4, it is provided, referring to the Brookline Gas Light Company, that ‘ Said corporation, with the consent of the mayor and aldermen of the cities of Boston and Roxbury, respectively, shall have power and authority to open the ground in any part of the streets, lanes and highways in said cities for the purpose of sinking and repairing such pipes and conductors as it may be necessary to sink for the purpose aforesaid.’ By the phrase ‘ purpose aforesaid ’ reference seems to be made to the provisions in section 2, which declares that ‘ Said corporations are hereby authorized to extend their pipes within the limits . . . of the cities of Boston and Roxbury and to sell gas on the line of such extension.’ It is further stated in said section 4 that —

“ The said company, after opening the ground in said streets, lanes and highways, shall be held to put the same again in repair under the penalty of being prosecuted as a nuisance: *Provided, further,* That said mayor and aldermen for the time being shall at all times have the power to regulate, restrict and control the acts and doings of said company which may in any manner affect the health, safety or the convenience of the inhabitants of said cities.

“ By section 75 of chapter 106 of the Public Statutes it is provided that —

“ Gaslight companies may, with the consent in writing of the mayor and aldermen of a city, dig up and open the grounds in any of the streets, lanes and highways thereof *so far as is necessary to accomplish the objects of the corporation.* They shall put all such streets, lanes and highways which are opened into as good repair as they were when opened, and upon failure so to do within a reasonable time shall be deemed guilty of a nuisance.

“ By section 77 of the same chapter it is further provided that —

“ The mayor and aldermen of a place in which pipes or conductors of such a corporation are sunk may regulate, restrict and control all acts and doings of such corporation which may in any manner affect the health, safety, convenience or property of the inhabitants of such place.

“By section 3 of the same chapter it is provided that—

“All corporations established by special charters subsequently to the twenty-third day of February in the year eighteen hundred and thirty for the purpose of carrying on any kind of a manufacture shall be governed by the provisions and be subject to the liabilities prescribed in this chapter.

“It appears that no consent in writing or other formal consent has been obtained by the Brookline Gas Light Company from the board of aldermen of the city of Boston at any time, or that any application has ever been made for such consent. The Brookline Gas Light Company, however, has laid and is proceeding to open and dig up the streets for the purpose of laying a large extent of pipes within the limits of the city of Boston. We understand that said company is pursuing this course under a claim that they have received permits therefor from the superintendent of streets of the city of Boston, and that such permits are issued under the ordinances and regulations of said city; and it therefore becomes necessary to examine said ordinances and regulations, for the purpose of ascertaining whether the same are sufficient to support the claim of the company; and whether, in fact or in law, the permits of the superintendent of streets issued under said ordinances and regulations are such a consent of the board of aldermen as the statute requires.

“At a conference with the Board of the parties interested, it appeared that the company claimed to have received its permits under section 8 of chapter 36 of the Revised Ordinances of 1892 of the city of Boston. This section provides that ‘Said superintendent’—referring to the superintendent of streets—‘may issue permits to persons having authority in the premises to open, occupy, obstruct and use portions of the streets, and every such permit shall specify the time, place,’ etc. It is further provided in said section as to the conditions which shall be inserted in this permit. The regulation referred to and under which the claim was made is that contained in chapter 5, relative to streets and their uses, of the Revised Ordinances of 1892 of the board of aldermen of the city of Boston. Section 1 of this chapter provides that—

“The superintendent of streets may issue permits for opening, occupying, obstructing and using portions of the public streets and for other purposes

in the manner and on the terms, specifications and conditions and for the purpose *stated in the ordinance* of the city, subject, however, to any permission, control, regulation, obstruction or revocation which the board of aldermen may make.

“Section 8, it will be observed, is general in its character, and must be subject in its construction to other sections of the same chapter wherever they fairly or necessarily apply thereto. It appears to us that whatever permits the superintendent of streets may issue under the ordinances of the city with respect to gas pipes must be issued, not under section 8 referred to above, but under section 14 of the same chapter, which provides that —

“Said superintendent shall, *when authorized thereto by an order of the board of aldermen*, issue permits to open and occupy portions of the streets for the purpose of laying, maintaining and using wires, railway tracks or rails therein, or wires, *pipes or conduits* under the surface thereof, on a condition the terms of which shall be those stated in section 8 of this chapter.

“Attention is called to the words ‘persons having authority in the premises’ in section 8, and to the words ‘when authorized thereto by an order of the board of aldermen’ in section 14. It would appear clearly that some authorization or order under one or the other of these sections in favor of the persons having rights in the premises was a condition precedent to the issuance by the superintendent of streets of the permits contemplated by these sections; but it is not pretended that any action has been taken or any order passed by the board of aldermen authorizing the issuance of permits from the superintendent of streets to the Brookline Gas Company for the carrying on of the purposes of its incorporation. For these reasons it appears to the Board that the permits referred to above as issued to the company by the superintendent of streets are not issued in the manner required by the ordinances; neither are they with the consent in writing of the board of aldermen which the statute requires. It seems to us to be clear from section 14, referred to, that the aldermen did not intend to allow streets to be opened and dug up for the purpose of laying new pipes or conduits for gas unless they took some formal action and passed some clear order respecting the same. It was claimed, however, that under the revision of the charter of the city of Boston, made by the Legislature in 1885, the consent required by the statutes

above referred to has been taken from the board of aldermen of Boston ; and it therefore becomes necessary to examine the statute under which this claim is made.

“ By section 6 of chapter 266 of the Acts of 1885, being ‘ An Act to amend the charter of the city of Boston,’ it is provided that —

“ The executive powers now vested in the board of aldermen as such, as surveyors of the highways, etc., or otherwise, shall be and hereby are vested in the mayor, to be exercised through the several officers and boards of the city in their respective departments under his general supervision and control.

“ This section proceeds to more specifically illustrate and describe the executive powers referred to, and it is made the duty of these officers, under the direction of the mayor, to make contracts for labor and materials in the construction and repair of all public works, to have the entire care, custody and management of the same, and of the city’s property, and the direction and control of the executive and administrative business of the city. And the mayor is charged with securing ‘ the honest, efficient and economical conduct of the entire executive and administrative business of the city.’

“ It will be observed that this statute transfers to the mayor only the executive powers of the board of aldermen. From the foot-note on page 197 of the Revised Ordinances of 1885 (which note we understand is by the editor and compiler of the ordinance, and is a foot-note to the ordinance respecting the power of the superintendent of streets in reference to permits for opening the streets) it is recognized expressly that the general powers of the board of aldermen are not disturbed by the act of 1885, and that the ordinary judicial or legislative powers it formerly had remained vested in the board of aldermen subsequent to the enactment of that statute. In the opinion of the Board, the determination of the question as to whether the streets generally shall be dug up for the purposes of a gas corporation, such a consent as the statute requires is not an executive power, but one which is judicial in its character. Certainly the whole history of the exercise of this power has tended to the support of this proposition. It has been regarded as a broad and general question of public policy, and in many cases long and extended hearings have been held, with the testimony of many

witnesses, and the question to be determined has been whether the general public interest required that a company should receive the general admission to its streets such as the law contemplates. It will be observed that, under chapter 106, section 75, when this consent in writing is given it extends 'so far as is necessary to accomplish the objects of the corporation.' The question as to what is the full force and effect of this consent has not been specifically determined, as we understand it, in the courts of this Commonwealth, but similar language has received the construction of the courts in other States, and it has been held that after the consent is once granted it cannot be revoked; that it lasts during the life of the corporation, if the corporation sees fit to exercise it; and that, having once been given, it need not be repeated; in fact, that the corporation derives its powers to open and dig up the streets from the Legislature, but that the consent of the aldermen is the condition precedent to the exercise of that power, and that having once been given, the condition is fulfilled. On this point see the case of the City of Brooklyn *vs.* Jourdan, 7 Abbott, New Cases, 23; State of Ohio *vs.* Cincinnati Gas Light and Coke Co., 18 Ohio State, 262.

“It would seem that this construction existed in the minds of the legislators when chapter 106, above referred to, was passed, since they have, in section 77, extended to the aldermen the power to, in every reasonable and needed respect, exercise full control so far as the public convenience should require of those streets in respect to which general powers were acquired by the consent contemplated by section 75. These broad statutes are similar in nearly all the States, and the powers of the city with respect to the kind of ordinance possible under such a statute were fully considered in the case of The Commissioners, etc., of Northern Liberty *vs.* Northern Liberty Gas Co., 12 Pennsylvania St., 318, where it was held that although the gas company might possess general authority to dig up the streets, yet that an ordinance which prohibited the opening of paved streets during the winter was valid and binding upon the company and within the general authority to do all things necessary for the preservation of the public convenience.

“ Respecting the general powers of the board of aldermen, and as to what ones have passed to the mayor under the words ‘ executive and administrative ’ in the statute of 1885, above referred to, reference is made to the case of the Attorney-General *vs.* Boston, in 142 Mass., 200, from which it appears that the right to declare whether the public necessity and convenience required the maintenance of a sidewalk on a portion of Boylston Street remained in the aldermen. We are not aware of any other case in which any effort has been made to construe that portion of that statute.”

Notices have also been sent to the Attorney-General, as required by the statutes, of violations of law in the following cases : —

By the —

Amherst Gas Company ;
 Bridgewater Electric Company ;
 Cambridge Electric Light Company ;
 Chicopee Electric Light Company ;
 Chicopee Gas Works ;
 Cottage City Gas and Electric Light Company ;
 Easthampton Gas Company ;
 Edison Electric Illuminating Company of Brockton ;
 Eliot Falls Electric Light Company ;
 Franklin Electric Light Company ;
 Hull Electric Light and Power Company ;
 Jamaica Plain Gas Light Company ;
 Milton Light and Power Company ;
 Millis Company ;
 Nantucket Electric Light Company ;
 Newburyport Gas and Electric Company ;
 Northampton Electric Lighting Company ;
 Northampton Gas Light Company ;
 North Attleborough Steam and Electric Company ;
 Orange Electric Light Company ;
 Pittsfield Electric Company ;
 Pittsfield Coal Gas Company ;
 South Hadley Falls Electric Light Company ;
 Stoughton Gas and Electric Company ;
 Taunton Electric Lighting Company ;
 Union Electric Light Company ;
 Ware Electric Company ;
 Weymouth Light and Power Company ;
 Whitman Electric Company ;
 Woburn Electric Light Company —

in not making returns to the Board within the time required by law.

By Alonzo W. Perry of Boston, in erecting wires, for use in conveying electricity for lighting, over Arch, Federal and South streets in Boston, without the consent of the board of aldermen.

By the North Adams Gas Light Company and Salem Gas Light Company, in supplying gas containing sulphuretted hydrogen.

ACCIDENTS.

In accordance with section 2, chapter 350, Acts of 1888, it is the duty of the Board to present herewith an abstract of cases wherein persons sustained bodily injury from gas and electricity manufactured and sold for light and fuel during the year 1893. The Board is but little helped in performing this duty by the reports which are required by law to be rendered to it by the various companies, as only a small percentage of the accidents seem to come to the knowledge of these companies.

The Board has received reports from the medical examiners of the State, from hospitals and other sources, of fifty-two accidents from illuminating gas in the State during the year. There were twenty-five deaths, all but two in Boston; ten in hotels, usually of an ordinary class; five in lodging-houses, and one in an institution. There were nineteen cases where escaping gas caused the death of one or more persons; of these fifteen were isolated cases. There was one case where two were found dead and a third recovered; there were two cases where two were found dead and one case where one was found dead and the other recovered. Three of the isolated cases were undoubtedly suicides, and there was an attempted double suicide, successful in the case of one of the parties. Nine of the isolated cases appeared to be accidental and three of the collective ones. In four of the isolated cases it was doubtful whether the turning on of the gas was intentional. Of the nine accidental isolated cases, four were probably due to ignorance, one to intemperance, one to bad gas fixtures, three to carelessness. Of the three collective accidental cases two were probably due to ignorance and one to carelessness. Fifteen of the fatal accidents occurred in hotels and lodging-houses.

Since April 30, 1890, when the State took off the limit of ten per cent. from the amount of carbonic oxide allowed in gas, the number of fatalities has increased alarmingly. In 1889 there were two deaths reported by this Board; in 1890, eight; in 1891, sixteen; in 1892, eighteen. It is noteworthy that many of these

accidents from gas take place in lodging-houses and hotels of an ordinary class, frequented by people unacquainted with the use of illuminating gas. It seems advisable that the proprietors of hotels and lodging-houses should inspect their gas fixtures and that they should place in each room a conspicuous notice, warning guests of the danger of blowing out the gas or leaving it burning with a low flame.

ACCIDENTS FROM GAS.

Fatal Cases in Boston.

George Wilson of Rowley, aged 24, took a room at the Hotel Falmouth, on Causeway Street, on March 1. A strong smell of gas being observed, the door of his bedroom was broken in and the occupant found to be dead. The unlighted gas was turned on full force. His property was found intact beneath his pillow. In the opinion of Medical Examiner Harris, it was a case of accident to a man unfamiliar with the deadly nature of the gas and the proper method of extinguishing it.

At 7.10 P.M., March 9, 1893, Susan B. Warner registered at the Hampden House, Haymarket Square. She was observed by its proprietor to be somewhat under the influence of liquor. At 2.30 P.M., on the following day, the porter entered the room by the fire-escape and found the body lying on the floor, face downward. The gas was turned "full on."

A woman, a native of Malden, at the Columbus Hotel, Commercial and Prince streets, was found dead in bed on March 13. She had been asphyxiated, the gas having either been blown out or imperfectly turned off.

An unknown man was found in an unconscious state on March 13 at the Columbus Hotel, Commercial and Prince streets. He was occupying the same room with the above. He was taken to the City Hospital, where he died.

Wm. McMullen and wife of Pawtucket, R. I., who had been reduced from comfortable circumstances to barely enough to pay

for the rent of their room, took lodging at the Bay State House, Hanover Street, on April 8. The next morning, with the gas turned on, both were found unconscious, and were then taken to the City Hospital, where the woman died at 9 A.M. The man recovered.

Otto Anderson, aged 24; Oscar Swenson, aged 24; Sophia Mobery, all of Boston, all Swedes and all unmarried, April 9, at house 36 Fleet Street. The three were employed in the saloon of Charles Williams and lived there, the two men sleeping in the room on one side of the kitchen and the woman in the room on the other side. At 10 o'clock A.M. the rooms were entered and Miss Mobery was found on the floor of her room, unconscious. Both men were dead in their room. The gas jet in this room was turned on half way. All three rooms were filled with gas. Miss Mobery recovered entirely from this accident.

John F. Gleason, aged 37, 28 Hanson Street, was found dead in bed at 8 A.M., May 12, 1893, undressed, in a natural position, door locked on inside. The room was full of gas and the key at the single bracket fixture was turned on; the key turned easily, and the supposition was that, having undressed and turned out the gas, he accidentally turned it on again, but was asleep before he noticed the odor of escaping gas. There seemed to be no motive for suicide.

Louise Preston, aged 30, 103 Falmouth Street, was found dead at 7.15 A.M., May 14, 1893, lying upon the floor of a room which she had occupied alone the previous night. The room was full of gas and the key of the fixture was turned on full. She had been mentally depressed for some time through dread of penury and had attempted suicide three times, once by shooting in the head, once by inhaling ether, and recently by inhaling illuminating gas.

James Graney of Willimantic, Ct., in a room at a lodging-house, 46 Beach Street, on July 13. The man hired the room the night before and retired in a sober condition. In the morning another

inmate of the house smelled a strong odor of escaping gas. The locked door of the room was forced open and the occupant found undressed in bed, dead. The windows were closed, one key of the chandelier was turned on full and the other was partly turned on. There was little to show whether this was a case of suicide or accident.

Rachel Waas, aged 7, and Martha Lippold, aged 15, at 10 Kensington Street, Roxbury, on September 1. One was the daughter of the occupant of the house, the other was the nursery girl, who was engaged at an intelligence office the day before the accident. Mrs. Waas saw the two girls to bed and left the gas burning slightly; she shut the door. At 6 A.M. Mr Waas noticed a smell of gas and opening the door of the girls' room, found both lying dead on the floor.

Katrina Bingtzen, aged 51, 10 Willard Park, was brought to the City Hospital at 8.30 A.M., September 9, in the state of asphyxia. Stimulants and transfusion were resorted to, but she died on September 13. She was thought to have blown out the gas.

Mary Tuttle, aged 65, lodging at 342 Tremont Street, was found September 21, dead on her bed, door and window closed and gas turned on.

William F. Adair, aged 38, reported as very intemperate and drinking immoderately since September 16; admitted to Washington Home, 7.30 P.M., Sept. 25, 1893. Nervous and shaky; seen at midnight apparently sleeping; attendant left door ajar and a small turned-down light at single gas fixture over head; windows partly open for ventilation. At 4 A.M. attendant found door shut tightly, room dark and full of gas; the key at gas fixture was turned on full, windows shut. Adair was dead when found.

David F. Williams, aged 56, a commercial traveller, went to bed at the Coolidge House, in Bowdoin Square, on September 27.

In the morning he was found dead in his bed and the gas turned on. There were some minor things in the case suggestive of suicide, especially his entire familiarity with gas and its handling; but, on the other hand, the stop-cock was so easily turned that it was entirely possible that after he had turned it he might have hit the key and turned it on, and he may have fallen asleep and been gradually poisoned to death in consequence of accident alone.

Adelard Le Blanc, aged 23, came to the hotel 200 Friend Street, on the night of September 30. In the morning he was found, after the room had been forcibly entered, lying on his bed, partly dressed, quite dead and the gas turned on unlighted.

Jose Francisco d' Oliveira, at the Hotel Eastern, 127 Causeway Street, on November 17. The man was found at 7 o'clock in the morning unconscious, and taken to the Massachusetts General Hospital, where he died on November 19.

J. M. Baxter, aged 55, at the Hampden House, Haymarket Square, December 21. The man was found dead in his bedroom, suffocated by gas.

John McLean of Quincy, aged 60, at the Hampden House, Haymarket Square, on December 21. Hired his room the night before. At 1 o'clock P.M. on the 21st he had not come down, and the chambermaid knocked on the door to arouse him. She received no answer. The door was broken in and Mr. McLean was found dead in bed. His clothes were on. The room was full of gas, which had escaped from the jet turned on.

Prudence Derrig, aged 85. Mrs. Derrig went to bed at 160 Center Street, Roxbury, between 11 and 12 P.M., December 23, 1893. The gas was lighted for her and turned down low, to be left for the night. The key was turned on about one-quarter. At 9.30 A.M., December 24, gas was smelt in the entry outside her room. Her chamber door (locked) was broken open

and she was found dead lying on floor. The room was full of gas, light was out at fixture, the key as it had been left. The presumption was that the gas was accidentally extinguished.

Conrad Highwood, aged 69, 95 Regent Street, Roxbury. Mr. Highwood had been sick for two years with paralysis, heart disease and insomnia. He slept alone and habitually left his gas burning with the key one-half on. At 7 A.M., December 29, his wife smelled gas in the hall outside his door; going in found him dead in bed in a natural posture. The room was full of gas, the key at fixture was turned half on as usual, and gas was escaping freely. There was no evidence of suicidal intent.

William Blackburne, aged 45, was found dead on the lounge in his room at 112 West Concord Street, where he had lived for the past two years. The gas was turned on; doors and windows closed. Mr. Blackburne had been very despondent since the death of his wife, which occurred in January. A letter found in his room showed suicide to have been premeditated.

Other Cases in Boston.

Lizzie Melrose, Annie Darling and Lizzie Darling, occupying a bedroom together at the Richwood Hotel, on January 2, retired for the night at 12.30. There was a defective key which was turned around so as to let the gas on again. At 8 o'clock the Misses Darling awakened, feeling badly, and Miss Melrose got up and fell unconscious. Physicians were summoned; Miss Melrose was unconscious until 1 o'clock in the afternoon and all three were kept walking in the corridor. The next day all three were well.

On February 1 two policemen were passing the store of George E. Allen, at 12 Winter Street, when they discovered a strong smell of gas escaping from the building. They notified Gas Inspectors C. A. Hamlin and John Griffin, at the office of the Boston Gas Company, and the two men entered the basement of the building through a window in an alley and succeeded in turning off the gas

at the meter. Before they could get out Griffin was overcome by the gas, and Hamlin shouted for help. The officers, who had been standing in the alley, heard his cries and went in and found him leaning over the unconscious body of his companion. Griffin was taken out and carried to the company's office, where he was resuscitated. The whole building and its contents were saturated with gas.

Henry Gowan, aged 30, a gasfitter, while repairing a leak in the gas pipe in the house 17 Cambridge Street, on the afternoon of March 4, was rendered unconscious by the escaping gas. He was found in this condition by a resident of the house. A physician was sent for and Gowan was taken home, where he recovered.

On November 14 a strong smell of gas was perceived in the building bounded by Pleasant Street, Shawmut Avenue and Cabot Place. The whole house was filled with gas. The names of those who were affected are: T. D. Monast, 56 Shawmut Avenue; Mrs. Monast, his mother; Lottie Ella Bates and Wilhelmina Bates, Mrs. William L. Tharby and Augustus Tharby of 52 Pleasant Street; Quong Lung, Lee Chung and Lee Sing, 60, and Wong Soo, 63½ Shawmut Avenue. The gas came from a broken street main. The mains of the Boston Gas Light Company and the Brookline Gas Light Company go down Shawmut Avenue.

On November 20, Frank Monahan, 30 years of age, 1485 Tremont Street, employed by the Brookline Gas Company, while making a connection with a street lamp on Mount Pleasant Avenue, Roxbury, was overcome by escaping gas and rendered unconscious. He was taken to the City Hospital, where he recovered.

A severe gas explosion occurred in the house owned by William Faunce, 475 Columbus Avenue, on November 31, by which several persons were injured, one probably fatally. Mr. Faunce, together with Mr. George H. Duncan and two gasfitters, went into the cellar in search of a gas leak. Mr. Faunce had with him a lighted

lantern, and when he reached the cellar an explosion took place. He was badly burned about the face, neck, hands and arms. Mr. Duncan was badly burned about the face. Fred Walters, a gas-fitter, of 117 Northampton Street, was also badly burned about the face, and the sight of his left eye nearly destroyed. William Sperry, gasfitter, was slightly burned about the face. The damage to the building was slight. It was believed that the gas leaked from a main in the street.

John McCarthy of Roxbury, aged 51, employed at the store at 760 Washington Street, at 9 o'clock on the morning of December 2, smelt leaking gas and went to the basement to find where the leak was. He lighted a match when he got down to the basement and at the instant there was a loud explosion. He was badly burned about the face, arms and hands and was taken to the City Hospital, where he recovered.

One fatal case has been reported in Lowell and one in Worcester, both due to ignorance, and four other cases in places outside of Boston.

Fatal Case in Lowell.

John Berg of South Chelmsford, at a room in the Franklin House, in Middlesex Street, December 3. On the night of December 2 he retired at 10.30 o'clock. At 10.30 o'clock the next morning the bedroom door was opened. The gas was turned three-quarters on, and Berg, who had blown it out, was lying unconscious on the bed. The room was small and the window closed. A physician was called and every effort made to save the man, but he stayed unconscious and died at 9 o'clock on the night of December 4. The doctors agree that the man died of heart failure, superinduced by excessive inhalation of illuminating gas; but they also agree that it is a most extraordinary thing for a person, especially one of such a healthy and rugged nature, to live for thirty-six hours and finally, without a perceptible change in his condition, die.

Fatal Case in Worcester.

Nellie Powers, aged 17, was found unconscious on October 24, in the morning, in a room at 44 Front Street, Worcester, where she was employed as a domestic. She was lying on the bed and the gas was turned on full force. She went to bed in cheerful spirits. She had been in this country but six months and was unfamiliar with the use of gas. She was sent to the Worcester City Hospital, where she died two days after admission.

Other Cases.

Joseph Goodreault and family, his wife, two children and grown son, Zeph Goodreault, were, during the night of November 22, nearly asphyxiated by illuminating gas in the house, 88 Loomis Street, Haverhill. They were awakened and saved themselves by opening the windows. The gas pipe in front of the house had broken during the night, and, the ground being frozen, the gas found its way into the house. All recovered.

Daniel Conners, a workman at the New Bedford Gas and Edison Light Company, was on the evening of December 10 engaged with the foreman and another man in stopping a leak in the condenser. Feeling that he was getting too much gas he came out of the condenser room and fell unconscious outside the door, bruising and cutting his face. He was brought to consciousness by being walked around by his fellow-workmen and resumed work that evening.

Asa T. Pratt, occupying a room at the house of George W. Norris on Hurd Street, in Lowell, retired on December 16, having turned the key in the gas jet so far around that the gas was turned on again. In the morning he was found insensible and was taken to St. John's Hospital, where he recovered the next day.

ACCIDENTS FROM ELECTRICITY.

Five persons were injured by electricity from electric light wires, three of them fatally. The cases were as follows: —

Stephen Willey, a patrolman of the Boston Electric Light Company, was found on the evening of July 18 in the yard of the New York & New England Railroad Company in an unconscious condition and was taken to the Emergency Hospital, where he died on the evening of the following day. It is supposed that he found some trouble with a lamp located near where he was found and that he had fallen from the pole. There were no witnesses as to the cause of the fall.

Thomas Wall, roofer, employed by Moore & Ward, Province Court, on Friday, August 25, while at work on the roof of the building 490 Washington Street, came in contact with a live electric light wire of high voltage and was killed.

Joseph Corcoran of Boston was, on January 8, running up Dorchester Street, South Boston, to catch a car, and when near the bridge which crosses the track of the Old Colony Railroad, ran against a wire which had been left suspended from one of the poles. He was knocked down and blood poured from his mouth and ears.

A boy of 14, named Timmins, on September 2, while at play on Somerville Avenue, near Medford Street, Somerville, tried to swing on a broken-down telephone wire that reached to the sidewalk. The telephone wire swung against a live wire and the boy received the shock. He fell unconscious, but was taken to a drug store, where he recovered.

George P. Goddard of Brockton was returning from Cary Hill with two companions. In crossing a bridge Goddard placed his hands on a high board fence to pull himself up to see what was behind the fence. Close to the top of the fence ran a live wire, attached to the boards, and the whole charge was received at once by him. He struggled to free himself, but the current was so strong that he was prevented. Each of his companions took hold of an arm and succeeded in releasing him, both receiving severe

shocks. Goddard's hands were burned in a terrible manner, necessitating the amputation of two fingers.

Richard Bates was walking in Watertown on the evening of September 7. The night was dark and rainy, and Bates, carrying an umbrella, walked into a telephone wire that had been detached from its pole and lay coiled up on the crossing. The telephone company reported to Medical Examiner Mead that this wire was crossed with an arc light wire at a distance of two miles from the place of accident. Bates lived about fifteen minutes.

GAS COMPANIES.

The following table shows the corporate name, the localities supplied, the capital and the par value of the shares of the gas companies in active operation on the thirtieth day of June last:—

CORPORATE NAME.	Localities Supplied.	Capital.	Par Value.
Adams Gas Light Co.,	Adams,	\$17,300	\$25
Amesbury & Salisbury Gas Co.,	Amesbury,	60,000	100
Amherst Gas Co.,	Amherst,	25,000	100
Arlington Gas Light Co.,	Arlington,	70,000	100
	Belmont,	-	-
	Winchester,	-	-
Athol Gas & Electric Co.,	Athol,	25,000	100
Attleborough Gas Light Co., ¹	Attleborough,	46,400	100
Bay State Gas Co.,	Boston (in part), ²	500,000	100
Beverly Gas & Electric Co.,	Beverly,	92,000	100
Boston Gas Light Co.,	Boston (city proper),	2,500,000	500
Brockton Gas Light Co.,	Brockton,	178,500	100
Brookline Gas Light Co.,	Brookline,	1,000,000	100
	Boston (in part),	-	-
Cambridge Gas Light Co.,	Cambridge,	700,000	100
	Somerville (in part),	-	-
Charlestown Gas & Electric Co.,	Charlestown,	500,000	50
	Somerville (in part),	-	-
	Medford (in part),	-	-
	Everett (in part),	-	-
Chelsea Gas Light Co.,	Chelsea,	300,000	100
	Everett (in part),	-	-
Chicopee Gas Works, ¹	Chicopee Centre,	30,000	-
Citizens' Gas Light Co. of Quincy,	Quincy,	53,000	100
Citizens' Gas Light Co. of Reading, South Reading and Stoneham,	Wakefield,	95,300	100
	Reading,	-	-
	Stoneham,	-	-
Clinton Gas Light Co.,	Clinton,	73,000	500
Cottage City Gas & Electric Light Co.,	Cottage City,	25,000	100
Danvers Gas Light Co.,	Danvers,	20,000	50
Dedham & Hyde Park Gas & Electric Light Co.,	Dedham,	100,000	50
	Hyde Park,	-	-
Dorchester Gas Light Co.,	Boston (Dorchester District),	400,000	100
	Milton,	-	-
East Boston Gas Co.,	Boston (E. Boston),	220,000	25
Easthampton Gas Co.,	Easthampton,	30,000	100
Fall River Gas Works Co.,	Fall River (in part),	288,000	100
Fitchburg Gas Co.,	Fitchburg,	160,000	50
Framingham Gas, Fuel & Power Co.,	South Framingham,	75,000	100
Gloucester Gas Light Co.,	Gloucester,	80,000	50
Greenfield Gas Light Co.,	Greenfield,	50,000	50
Haverhill Gas Light Co.,	Haverhill,	75,000	50
	Bradford,	-	-
Ipswich Gas Light Co.,	Ipswich,	16,000	100
Jamaica Plain Gas Light Co.,	Boston (Ward 23),	250,000	100
Lawrence Gas Co.,	Lawrence,	590,000	100
	Methuen,	-	-
	North Andover,	-	-
Leominster Gas Light Co.,	Leominster,	50,000	100
Lexington Gas Light Co.,	Lexington,	20,000	100
Lowell Gas Light Co.,	Lowell,	500,000	100
	Dracut,	-	-
	Tewksbury,	-	-

¹ Not incorporated.² Sold principally to other companies.

CORPORATE NAME.	Localities Supplied.	Capital.	Par Value.
Lynn Gas & Electric Co., . . .	Lynn,	\$375,000	\$100
	Swampscott,	—	—
	Saugus,	—	—
Malden & Melrose Gas Light Co., . .	Malden,	220,000	100
	Melrose,	—	—
	Medford (in part),	—	—
	Everett (in part),	—	—
Manufacturers' Gas Light Co., . . .	Fall River (in part),	50,000	100
Marblehead Gas & Electric Light Co., .	Marblehead,	40,000	100
Marlborough Gas Light Co.,	Marlborough,	50,000	100
Middleborough Gas & Electric Co., . .	Middleborough,	80,000	100
Milford Gas Light Co.,	Milford,	72,300	100
	Hopedale,	—	—
Nantucket Gas Light Co.,	Nantucket,	36,000	100
Natick Gas Light Co.,	Natick,	20,000	100
New Bedford Gas and Edison Light Co.,	New Bedford,	550,000	100
Newburyport Gas & Electric Co., . . .	Newburyport,	140,000	100
Newton & Watertown Gas Light Co., . .	Newton,	250,000	100
	Watertown,	—	—
	Wellesley,	—	—
	Weston,	—	—
North Adams Gas Light Co.,	North Adams,	50,000	100
Northampton Gas Light Co.,	Northampton,	50,000	25
North Attleborough Gas Light Co., . .	North Attleborough,	68,100	100
	Wrentham,	—	—
Norwood Gas Light Co.,	Norwood,	12,000	100
Pittsfield Coal Gas Co.,	Pittsfield,	62,500	100
Plymouth Gas Light Co.,	Plymouth,	40,000	100
Roxbury Gas Light Co.,	Boston (Roxbury District),	600,000	100
Salem Gas Light Co.,	Salem,	300,000	100
	Peabody,	—	—
South Boston Gas Light Co.,	Boston (South Boston),	440,000	100
Southbridge Gas & Electric Co., . . .	Southbridge,	50,000	50
Spencer Gas Co.,	Spencer,	85,000	100
Springfield Gas Light Co.,	Springfield,	500,000	100
Stoughton Gas & Electric Co.,	Stoughton,	24,000	100
Taunton Gas Light Co.,	Taunton,	80,000	50
Waltham Gas Light Co.,	Waltham,	140,000	100
Webster Electric Co.,	Webster,	45,000	100
	Dudley,	—	—
Westfield Gas Light Co.,	Westfield,	54,000	100
Williamstown Gas Co.,	Williamstown,	20,000	100
Woburn Gas Light Co.,	Woburn,	45,100	100
Worcester Gas Light Co.,	Worcester,	500,000	100

The company at Fitchburg furnishes water, that at Gloucester maintains a wharf and supplies water, and that at Springfield furnishes steam for heating. In addition to these, the companies in Amherst, Athol, Beverly, Brookline, Charlestown, Chelsea, Clinton, Cottage City, Easthampton, Fitchburg, Lawrence, Lexington, Lynn, Middleborough, New Bedford, Newburyport, Newton, North Adams, Southbridge, Spencer, Stoughton, Wakefield, Waltham, Webster and Westfield, have furnished electric light.

The following table shows the names of the owners of gas works not owned by gas companies, the localities supplied, and the estimated value of the plants:—

Chicopee Manufacturing Co., . . .	Chicopee Falls, . . .	\$25,000 00
Holyoke Water Power Co., . . .	Holyoke, . . .	100,000 00
Otis Co., . . .	Ware, . . .	10,000 00
Mrs. M. L. Ruggles, . . .	Gardner, . . .	14,100 00

The following companies report bonds or notes outstanding:—

Amherst,	\$18,500	Lynn,	\$128,000
Athol,	25,000	Malden,	24,400
Bay State,	4,507,000	Marblehead,	7,500
Beverly,	11,800	Middleborough,	80,000
Boston,	180,000	Nantucket,	2,000
Brockton,	100,000	Natick,	10,000
Brookline,	505,000	New Bedford,	230,800
Charlestown,	70,000	Newburyport,	14,000
Chelsea,	100,000	Newton,	109,000
Citizens' (Quincy),	27,000	North Adams,	38,000
Citizens' (Wakefield),	94,422	Northampton,	8,000
Clinton,	74,000	North Attleborough,	33,915
Dedham,	8,500	Plymouth,	1,500
Easthampton,	5,000	Southbridge,	13,500
Fitchburg,	12,000	Spencer,	85,000
Framingham,	87,682	Springfield,	25,000
Greenfield,	1,000	Waltham,	66,000
Haverhill,	37,500	Webster,	30,000
Ipswich,	8,400	Westfield,	21,500
Jamaica Plain,	20,000	Williamstown,	11,300
Lawrence,	150,000	Worcester,	130,000
Lexington,	29,300		

The following table shows the whole number of stockholders, the number resident in Massachusetts, and the par value of the stock held within the Commonwealth:—

COMPANY.	Whole Number of Stockholders.	Number of Stockholders resident in Massachusetts.	Value at Par of Stock held in Massachusetts.
Adams,	8	8	\$17,300
Amesbury,	11	11	60,000
Amherst,	37	37	25,000
Arlington,	51	40	42,000
Athol,	8	3	2,300
Attleborough,	21	18	45,600
Bay State,	7	5	500
Beverly,	40	40	92,000
Boston,	6	4	2,000
Brockton,	55	49	176,200
Brookline,	72	55	219,600
Cambridge,	422	366	627,600
Charlestown,	260	243	466,750
Chelsea,	136	130	292,800
Citizens' (Quincy),	7	7	53,000
Citizens' (Wakefield),	45	43	94,400
Clinton,	24	24	73,000
Cottage City,	10	10	25,000
Danvers,	18	17	11,950
Dedham,	38	32	59,650
Dorchester,	21	19	303,800
East Boston,	140	118	189,675
Easthampton,	41	34	26,700
Fall River,	17	11	11,300
Fitchburg,	50	47	143,350
Framingham,	20	18	47,600
Gloucester,	80	78	77,850
Greenfield,	36	27	43,700
Haverhill,	48	44	72,400
Ipswich,	20	20	16,000
Jamaica Plain,	146	138	286,600
Lawrence,	223	198	522,900
Leominster,	61	67	49,200
Lexington,	21	20	19,900
Lowell,	264	227	451,000
Lynn,	163	156	367,200
Malden,	147	124	186,600
Manufacturers' (Fall River),	7	7	50,000
Marblehead,	29	23	32,500
Marlborough,	13	13	50,000
Middleborough,	13	13	80,000
Milford,	53	51	71,700
Nantucket,	52	48	34,600
Natick,	21	21	20,000
New Bedford,	362	325	495,600
Newburyport,	98	83	130,100
Newton,	173	170	241,700
North Adams,	37	28	47,800
Northampton,	42	31	31,200
North Attleborough,	38	34	65,200
Norwood,	4	3	9,300
Pittsfield,	59	46	54,700
Plymouth,	33	28	30,900

COMPANY.	Whole Number of Stockholders.	Number of Stockholders resident in Massachusetts.	Value at Par of Stock held in Massachusetts.
Roxbury,	8	4	\$400
Salem,	249	223	276,700
South Boston,	20	16	30,000
Southbridge,	66	63	47,550
Spencer,	17	17	85,000
Springfield,	123	114	474,400
Stoughton,	6	6	24,000
Taunton,	116	108	75,250
Waltham,	103	94	130,000
Webster,	16	16	45,000
Westfield,	23	20	47,700
Williamstown,	3	3	20,000
Woburn,	44	43	44,600
Worcester,	191	179	460,300

The following statistics exhibit the aggregate receipts and expenses of all the companies in the State, compiled from the items relating to the manufacture and sale of gas in the returns of the last two years made to the Board:—

	FOR YEAR ENDING JUNE 30.	
	1892.	1893.
RECEIPTS:—		
For gas sold by meter,	\$5,308,118 06	\$5,439,302 81
For gas supplied to public lamps,	262,777 00	262,309 09
From sales of coke,	241,288 05	246,726 49
sales of tar,	165,940 10	151,735 02
sales of ammoniacal liquor,	21,123 10	23,702 18
rent of meters,	1,392 24	1,924 19
rent of gas stoves and engines,	2,109 04	1,159 31
rent of gas lamps,	2,029 04	1,119 64
public lamps other than gas lamps,	-	2,545 15
other sources,	12,332 04	695 11
Total,	\$6,017,108 67	\$6,132,329 28
EXPENSES:—		
1. Coals,	\$1,051,727 47	\$1,034,363 75
2. Enrichers,	243,574 56	290,334 14
3. Purifying materials,	25,859 20	29,393 79
4. Water,	21,337 89	24,333 06
5. Wages at works,	507,474 00	495,042 69
6. Repairs and maintenance of works (including renewal of retorts),	238,049 28	262,756 68
7. Apparatus and machinery,	50,979 43	39,388 56
8. Wages of meter takers, clerical labor in distribution, and salary or commissions of collectors,	114,572 00	124,096 14
9. Repairs, renewals, and maintenance of mains and service pipes,	134,132 03	151,156 00
10. Repairs and renewals of meters,	52,896 84	57,297 80
11. Lighting and repairing (gas lamps only),	16,432 22	11,708 71
<i>Amounts carried forward,</i>	\$2,457,034 92	\$2,519,871 32

	FOR YEAR ENDING JUNE 30.	
	1892.	1893.
<i>Amounts brought forward,</i>	\$2,457,034 92	\$2,519,371 32
12. Lighting and repairing, and materials used for other lamps,	2,150 55	2,401 71
13. Directors' allowances,	17,469 36	18,812 03
14. Salaries of officers,	152,701 84	152,122 80
15. General salaries,	123,247 20	126,151 93
16. Rent of offices,	24,409 45	23,581 64
17. General office expenses,	45,974 10	54,750 14
18. Taxes,	274,380 92	282,244 39
19. Fire insurance,	15,133 53	15,342 07
20. Law expenses,	23,695 82	55,676 01
21. Claims,	14,370 06	4,306 26
22. Bad debts,	8,493 80	7,084 11
23. Incidental expenses,	31,438 69	13,879 24
24. Gas bought,	918,896 83	838,970 46
Total,	\$4,109,397 07	\$4,115,194 11
Leaving an apparent net profit on their gas business of,	\$1,907,711 60	\$2,017,135 17
They have also received for interest, etc.,	29,934 99	21,514 36
for rents, etc.,	172,394 05	107,312 76
as profits from electric lighting,	203,165 54	189,425 38
Making a total of	\$2,313,206 18	\$2,335,387 67
From these receipts were paid interest on bonds and loans,	\$569,667 18	\$541,669 79
Dividends,	1,064,489 00	1,126,245 87
Other items,	366,851 86	237,585 94
	\$2,001,008 04	\$1,905,501 60
Leaving a surplus for the year of	\$312,198 14	\$429,886 07

Two¹ of the companies appear not to have earned expenses, and thirteen² others have not earned sufficient to warrant the declaration of any dividend.

The receipts for gas sold by meter show an apparent increase of \$131,184.75; but there has been a decrease of \$79,926.37 in the sales made by the Boston companies to one another, which makes the actual increase in sales to general consumers \$211,111.12. For the six years ending with June, 1892, the receipts from public lamps regularly decreased at the average rate of about \$28,000 per year. This year the decrease has been only \$467.91.

In the appendix will be found, under date of June 30, 1893, the separate balance sheets, profit and loss and manufacturing accounts of the gas companies, as taken from the annual returns, with corrections as made by the Board after examination and correspondence with the officers of the several companies.

¹ Three last year.

² Sixteen last year.

Aggregates from these balance sheets and those in the returns of 1892 show the following facts:—

	June 30, 1892.	June 30, 1893.
ASSETS:—		
Real estate, machinery, street mains and meters,	\$23,792,181 66	\$24,568,228 71
Cash on hand,	499,648 17	579,321 12
Due for gas,	490,170 91	462,814 99
Other accounts due,	176,348 29	126,572 80
Materials, etc.,	601,973 02	486,291 83
Notes receivable,	229,986 57	190,998 83
Investments,	432,127 41	486,608 88
Electric assets,	2,332,092 50	2,802,290 11
	\$28,554,528 53	\$29,703,127 27
LIABILITIES:—		
Capital stock,	\$13,580,000 00	\$14,253,500 00
Bonds,	1,403,715 00	1,393,715 00
Notes payable,	5,702,708 38	5,842,938 30
Unpaid bills,	271,797 55	329,402 91
Unpaid dividends,	23,686 46	26,365 01
Deposits,	36,787 07	42,842 29
Interest due and unpaid,	29,453 70	36,458 97
Other items,	42,294 98	57,193 02
	\$21,090,443 14	\$21,982,415 80
Reserved and depreciation funds,	545,232 46	550,083 02
	\$21,635,675 60	\$22,532,498 82
Surplus,	6,918,852 93	7,170,628 75
	\$28,554,528 53	\$29,703,127 27

Of these companies —

58 ¹ show an aggregate surplus of	\$7,074,646 23	\$7,395,054 68
10 ² show an aggregate deficit of	155,793 30	224,425 93
Leaving total net surplus, as shown above,	\$6,918,852 93	\$7,170,628 75
Which, added to reserves carried as liabilities,	545,232 46	550,083 02
Would show an actual surplus of	\$7,464,085 39	\$7,720,711 77
Equivalent to per cent. on capital of about	55	54

¹ 57 in 1892.

² 10 in 1892.

The following table shows the valuation of the property of each company, as assessed by the local assessors :—

COMPANY.	Assessed Value.	COMPANY.	Assessed Value.
Adams,	\$17,300	Lowell,	\$998,540
Amesbury,	18,700	Lynn,	320,500
Amherst,	6,550	Malden,	173,300
Arlington,	35,150	Manufacturers' (Fall	
Athol,	12,000	River),	55,000
Attleborough,	26,200	Marblehead,	13,800
Bay State,	661,500	Marlborough,	15,500
Beverly,	81,200	Middleborough,	36,200
Boston,	4,516,900	Milford,	81,400
Brockton,	76,200	Nantucket,	6,000
Brookline,	741,200	Natick,	12,200
Cambridge,	831,800	New Bedford,	493,700
Charlestown,	688,546	Newburyport,	136,200
Chelsea,	329,500	Newton,	377,100
Chicopee,	30,000	North Adams,	30,950
Chicopee Falls,	10,000	Northampton,	64,900
Citizens' (Quincy),	13,500	North Attleborough,	58,100
Citizens' (Wakefield),	66,700	Norwood,	11,000
Clinton,	75,000	Otis Co. (Ware),	13,150
Cottage City,	10,400	Pittsfield,	76,800
Danvers,	4,000	Plymouth,	23,350
Dedham,	33,000	Roxbury,	633,400
Dorchester,	298,400	Salem,	285,400
East Boston,	226,400	South Boston,	386,800
Easthampton,	29,500	Southbridge,	21,500
Fall River,	285,100	Spencer,	24,400
Fitchburg,	113,375	Springfield,	610,000
Framingham,	50,000	Stoughton,	8,500
Gardner,	10,850	Taunton,	65,900
Gloucester,	80,000	Waltham,	286,800
Greenfield,	29,000	Webster,	31,800
Haverhill,	165,150	Westfield,	52,500
Holyoke,	260,000	Williamstown,	6,158
Ipswich,	5,400	Woburn,	50,000
Jamaica Plain,	208,800	Worcester,	614,300
Lawrence,	524,000		
Leominster,	20,000		
Lexington,	13,213		
			\$16,679,182

Included in the above are certain companies which have electric light plants, and the following shows the assessed value of such wherever separately returned :—

Amherst,	\$5,500	Lynn,	\$165,500
Athol,	5,509	Middleborough,	22,000
Beverly,	34,900	New Bedford,	203,700
Charlestown,	110,000	North Adams,	12,550
Chelsea,	60,800	Southbridge,	17,600
Clinton,	60,800	Webster,	21,500
Holyoke,	160,000	Westfield,	16,500
Lawrence,	90,000		
Lexington,	6,000	Total,	\$986,850

The value of the gas plants, as assessed by the local assessors, is then in round numbers \$15,400,000, as the electric plants of the Brookline, Chelsea, Cottage City, Easthampton, Fitchburg, Newburyport, Stoughton, Wakefield and Waltham companies are not given in the above table.

The following table shows the amount paid by each company for taxes after deducting the amounts belonging to the electrical departments and the amount for each thousand feet of gas sold :—

COMPANY.	Amount of Taxes paid.	Amount per Thousand sold.
Adams,	\$541 18	\$0 1189
Amesbury,	639 73	1204
Amherst,	36 55	0418
Arlington,	1,121 21	1893
Athol,	136 09	0413
Attleborough,	514 29	0667
Bay State,	9,686 85	0100
Beverly,	442 04	1180
Boston,	80,122 34	0670
Brockton,	1,862 82	1143
Brookline,	6,697 24	0989
Cambridge,	19,629 46	1431
Charlestown,	9,881 53	1157
Chelsea,	4,206 46	1340
Chicopee,	482 03	0605
Citizens' (Quincy),	387 88	0567
Citizens' (Wakefield),	744 32	1298
Clinton,	305 04	0524
Cottage City,	156 26	0670
Danvers,	105 38	0451
Dedham,	539 98	0898
Dorchester,	5,887 77	0712
East Boston,	4,480 71	1077
Easthampton,	483 99	1423
Fall River,	6,679 83	1210
Fitchburg,	1,014 64	0507
Framingham,	759 91	0669
Gardner,	243 75	1450
Gloucester,	2,263 39	1243
Greenfield,	401 67	1061
Haverhill,	3,009 93	0514
Holyoke,	1,988 46	0364
Ipswich,	86 68	0488
Jamaica Plain,	4,573 28	1048
Lawrence,	10,791 70	1446
Leominster,	535 08	2715
Lexington,	168 61	1649
Lowell,	18,953 57	0714
Lynn,	5,379 55	0607

COMPANY.	Amount of Taxes paid.	Amount per Thousand sold.
Malden,	\$4,648 07	\$0 1176
Manufacturers' (Fall River),	1,006 43	0706
Marblehead,	378 70	1015
Marlborough,	836 96	1453
Middleborough,	330 87	2362
Milford,	1,450 96	1326
Nantucket,	92 25	0425
Natick,	333 13	1151
New Bedford,	3,901 98	0955
Newburyport,	1,383 94	1691
Newton,	4,462 77	0754
North Adams,	519 56	0275
Northampton,	994 92	0762
North Attleborough,	960 61	0736
Norwood,	216 38	1110
Otis Co. (Ware),	163 33	0642
Pittsfield,	1,605 30	1194
Plymouth,	362 97	0790
Roxbury,	13,207 92	0741
Salem,	4,874 96	1370
South Boston,	7,181 81	0925
Southbridge,	208 69	1489
Spencer,	358 38	0435
Springfield,	8,187 31	0923
Stoughton,	191 66	3656
Taunton,	1,831 58	0434
Waltham,	2,519 90	0897
Webster,	181 49	1144
Westfield,	641 44	0618
Williamstown,	102 60	1486
Woburn,	948 17	1087
Worcester,	11,818 18	0801
	\$282,244 39	-

The total sum paid by the companies for taxes, including State inspection, after apportioning to electric account that part of the gas companies' taxes belonging to their electrical departments, was \$282,244.39, an average of 6.6 cents per thousand feet of gas sold; being an increase over the previous year in the total amount of \$7,863.47, and a decrease of .2 cents per thousand feet sold.

DIVIDENDS.

The dividends declared by the several companies during the year are shown in the following table:—

COMPANY.	Rate per Cent.	Amount of Dividends.	Amount per Thousand Sold.
Adams,	10	¹ \$1,730	\$0 3821
Amesbury,	4½	2,700	5083
Amherst,	—	2 —	—
Arlington,	6	4,200	7091
Athol,	—	2 —	—
Attleborough,	10	4,640	5121
Bay State,	8¾	43,750	0453
Beverly,	6	5,520	—
Boston,	10	250,000	2091
Brockton,	6	10,680	6562
Brookline,	6½	35,500	—
Cambridge,	10	70,000	5105
Charlestown,	10	50,000	—
Chelsea,	6	18,000	—
Chicopee,	6	1,800	2261
Citizens' (Quincy),	—	2 —	—
Citizens' (Wakefield),	—	2 —	—
Clinton,	2	1,460	—
Cottage City,	—	2 —	—
Danvers,	2	400	1712
Dedham,	—	2 —	—
Dorchester,	8	32,000	3870
East Boston,	10	22,000	5287
Easthampton,	6	1,800	—
Fall River,	10	28,800	5217
Fitchburg,	10	15,000	—
Framingham,	—	2 —	—
Gloucester,	11	² 8,800	4832
Greenfield,	⁴ —	1,560	0412
Haverhill,	10	7,500	1282
Ipswich,	—	2 —	—
Jamalca Plain,	8	20,000	4572
Lawrence,	7	37,100	—
Leominster,	4	2,000	1 0147
Lexington,	3½	700	—
Lowell,	16	80,000	3014
Lynn,	8	30,000	—
Malden,	8	17,600	4455
Manufacturers' (Fall River),	10	5,000	3509
Marblehead,	—	2 —	—

¹ In addition to this dividend, a rebate is allowed to mills owning stock. This rebate amounted to \$1,967.87.

² No dividend declared.

³ An additional dividend of three per cent. was declared from the earnings of wharf property.

⁴ Six per cent. on preferred stock (\$2,000) and three per cent. on other stock (\$48,000).

COMPANY.	Rate per Cent.	Amount of Dividends.	Amount per Thousand Sold.
Marlborough,	—	1—	—
Middleborough,	—	1—	—
Milford,	10	\$7,230	\$0 6606
Nantucket,	—	1—	—
Natick,	—	1—	—
New Bedford,	6	33,000	—
Newburyport,	6	8,400	—
Newton,	8	18,000	—
North Adams,	8	4,000	—
Northampton,	8	4,000	3062
North Attleborough,	6	4,086	3130
Norwood,	—	1—	—
Pittsfield,	12	7,500	5579
Plymouth,	7	2,800	6306
Roxbury,	10	60,000	3366
Salem,	7	21,000	5904
South Boston,	4	17,600	2266
Southbridge,	6	2,400	—
Spencer,	—	1—	—
Springfield,	8	40,000	4505
Stoughton,	6	1,440	—
Taunton,	10	8,000	1896
Waltham,	7 ¹ / ₂	10,500	—
Webster,	3 ¹ / ₄	1,575	—
Westfield,	8	4,320	—
Williamstown,	—	1—	—
Woburn,	2 7	3,157	3619
Worcester,	8	40,000	2710
	—	\$1,109,248	—

¹ No dividend declared.² Extra dividend of 30 per cent.

PRICE OF GAS.

The following companies have reduced the price of gas during the year ending June 30, 1893:—

Arlington,	Fall River,	Salem,
Bay State,	Gloucester,	Springfield,
Boston,	Jamaica Plain,	Waltham,
Cambridge,	Lawrence,	Ware (Otis Co.),
Charlestown,	Manufacturers' (Fall	Woburn,
Chicopee,	River),	Worcester.
East Boston,	Nantucket,	

The following pages show the price charged by the several companies, June 30, 1893; the average candle-power, as shown by the tests made by the State inspector of gas; and the average price, per thousand feet sold by meter, received in the two years ending June 30, 1893.

COMPANY.	Average Candle- power.	Gross Price.	REMARKS.	Average Price, 1891-92.	Average Price, 1892-93.
Adams,	18.2	\$3.00	Twenty per cent. discount, if paid within 5 days from date of bill.	\$2.41	\$2.38
Amesbury,	22.3	2.50	To consumers using 1,000 feet or more per month \$2.00; special rates to large consumers.	1.76	1.76
Amherst,	36.3	6.00	For prompt payment if bill amounts to \$5, discount 5 per cent.; to \$10, 10 per cent.; to \$20, 15 per cent.; to \$50, 20 per cent.; to \$75, 25 per cent. Oil gas, with 5 to 8 per cent. of air.		
Arlington,	18.1	2.50	Discounts: 50 cents per M, if bill is settled within 20 days; 10 per cent. additional to small mills, etc.; 20 per cent. to large mills, etc.	5.28	5.21
Athol,	21.3	3.00		2.75	2.50
Attleborough,	17.6	2.00		2.60	2.33
Bay State (Boston),	17.5	1.00	Discount of forty cents per M to consumers of 10,000 feet and upward, 20 cents per M to consumers of over 1,000 feet and less than 10,000 feet a quarter. \$2 per M net for gas stoves.	2.00	2.00
Beverly,	17.5	2.60		1.30	1.23
Boston,	24.8	1.00	Discounts: 5 per cent. off bills less than 5,000 feet; 5,000 feet and over, 21 cents per M, if paid within 10 days. Fuel gas on separate meters \$1.25 net.	2.31	2.31
Brockton,	21.9	2.10		1.28	1.26
Brookline,	19.1	1.90		2.03	1.97
Cambridge,	17.0	1.70		1.90	1.89
Charlestown,	19.1	1.80	Discount 20 cents per M, if paid within 25 days from date of bill. Large consumers, \$1.40 and \$1.30 net.	1.58	1.53
Chelsea,	18.	2.00	Discounts 10 per cent on bills paid within 15 days; \$1.75 per M to consumers of over 400,000 feet per annum; \$1.50 per M to consumers of over 1,000,000 feet per annum.	1.69	1.55
Chicopee,	21.2	2.50	Discount 50 cents per M on bills paid on or before the 10th of the month. To consumers using 5,000 feet per month 75 cents per M discount; special rates to very large consumers.	1.83	1.80
Chicopee Falls,	29.	4.00	Two dollars and fifty cents per M for houses, and \$2 for stores, offices, stores and public buildings; no discounts.	1.85	1.85
Citizens' (Quincy),	18.2	2.50	Discounts \$3. Oil gas, with 15 per cent. air.	3.54	3.75
Citizens' (Wakefield),	17.7	2.50	Discounts if bills paid within 10 days: For consumers of 5,000 to 15,000 feet, 15 cents per M; 15,000 to 50,000 feet, 25 cents per M; 50,000 feet and over, 35 cents; for gas stoves, engines and other mechanical purposes, 50 cents per M.	2.22	2.13
				2.26	2.19

Clinton,	18.7	2 50	Discount 10 per cent. on bills paid within ten days. Large consumers supplied at \$2, but no discount.	2 10	2 15
Cottage City,	-	2 20	Discount 20 cents per M, if paid in 5 days. For fuel through separate meter, \$1 per M net. During November, December, January, February, March and April, \$1 net per M. Water gas (non-illuminating).	1 66	1 47
Danvers,	15.9	3 00	Discounts: On monthly bills from \$1 to \$3, 10 per cent.; from \$3 to \$12, 16½ per cent.; \$12 and over, 25 per cent.	2 35	2 37
Dedham,	17.6	2 50	Discount 20 per cent, for payment before the 16th of the month.	2 02	2 01
Dorchester,	23.9	1 70	Discount 20 cents per M, on bills paid on or before the 12th of the month.	1 50	1 52
East Boston,	17.41	1 75	Discount 25 cents per M, on bills paid before the 15th of the month.	1 76	1 72
Easthampton,	17.9	3 00	Discount 6½ per cent, making \$2.80 net. To the town, and consumers using 50,000 feet a year, the bills are made at \$2.50, with a discount of 4 per cent., making net price \$2.40. Largest consumers, \$3.25 net.	2 53	2 57
Fall River,	22.9	1 70	Discounts: consumers of 1,000 feet or less per month, 10 cents per M; over 1,000 feet and not over 10,000 feet, 30 cents per M; over 10,000 feet, 40 cents per M; to mills, 45 cents per M.	1 53	1 45
Fitchburg,	18 0	2 00	Large consumers, \$1.75.	1 89	1 79
Framingham,	-	90	To consumers of 1,000 to 50,000 feet per month, 60 cents per M; of more than 50,000 per month, 48 cents per M. Discount 16½ per cent, for payment before the 15th of the month. Non-illuminating water gas.	51	49
Gardner,	51.9	6 00	Discounts vary according to amount used from 10 to 33¼ per cent., if paid by the 10th of the month. Pure oil gas.	-	4 38
Gloucester,	18.1	2 00	Discounts 25 per cent., if paid on or before the 15th of the month.	1 60	1 53
Greenfield,	18.4	2 80	On bills of \$2.50 per month, for dwellings 5 per cent. discount if paid in 5 days; on bills of \$2.50 for stores, 10 per cent.	2 12	2 20
Haverhill,	24.6	1 50	Discount 10 cents per M, if paid on or before the 10th. Day consumption for manufacturing purposes, \$1.25.	1 40	1 41
Holyoke,	18.1	2 00	Discounts: 35 per cent. to consumers of 360,000 feet, 25 per cent. to manufacturers and mills; 16½ per cent. to churches and consumers of \$25 per month; 12½ per cent. to all others. For gas engines, \$1.25.	1 54	1 53
Ipswich,	24.9	3 50	Oil gas, 33½ per cent. air.	2 93	2 97
Jamaica Plain,	18.3	2 00	Twenty cents per M discount on all bills paid within 15 days. City buildings 5 per cent. off net price.	1 99	1 89
Lawrence,	19.7	1 60	Twenty cents per M discount for less than 250,000 feet per year, if paid before the 10th of the month. Between 250,000 and 800,000 feet per year, \$1.50 less 10 cents. Over 800,000, \$1.30 net.	1 42	1 43

COMPANY.	Average Candle- power.	Gross Price.	REMARKS.	Average Price, 1891-92.	Average Price, 1892-93.
Leominster,	29.5	\$4 00	Oil gas, with 50 per cent. air. Discount 50 cents per M on monthly bills of 3,000 feet and over,	\$3 63	\$3 76
Lexington,	25.6	6 00	Discount 10 per cent. for payment by the 10th of the month. A few large consumers, special rates	5 23	5 35
Lowell,	17.8	1 30	Oil gas, with 33½ per cent. air,	1 10	1 10
Lynn,	19.0	1 80	Discount 20 cents per M, if paid within 5 days.	1 47	1 39
Malden,	17.8	2 00	Discount 20 cents per M, for payment within 10 days. Gas engines \$1.00 per M net,	1 77	1 78
Manufacturers' (Fall River),	18.5	-	Discount 20 cents per M, if paid by the 20th of the month. Factories and large consumers, 25 cents, 40 cents and 50 cents per M discount.	1 43	1 37
Marblehead,	16.9	3 00	To consumers using less than 500 feet per month, \$1.80 per M; using 500 feet and less than 1,000 feet, \$1.70 per M; consumers of more than 1,000 feet, per month, \$1.40 per M. To Mills \$1.25 per M.	2 55	2 50
Marlborough,	18.3	2 50	Discounts: 10 per cent. on monthly bills of \$1 to \$3; 16½ per cent. on bills from \$3 to \$12, and 25 per cent. on bills over \$12,	2 19	2 23
Middleborough,	28.4	2 75	Discounts from 10 to 30 per cent.,	2 65	2 25
Milford,	17.5	2 00	Discounts, 5 per cent. for cash, 10 per cent. to mills. Oil gas with 25 to 40 per cent. air,	1 84	1 84
Nantucket,	17.9	2 50	Bills amounting to \$5 per month, 5 per cent. discount; \$10 a month, 10 per cent.; \$50 a month, 15 per cent,	2 55	1 99
Natick,	17.6	2 00	Discounts: 10 cents per M, if paid on or before the 15th of the month; 20 cents per M to consumers of 4,000 feet,	1 83	1 82
New Bedford,	19.7	1 80	Less than 4,000 feet per month 10 per cent. discount; 4,000 feet or over per month 25 per cent. discount for payment by the 10th of the month. Certain large consumers, \$1.30 net,	1 78	1 47
Newburyport,	18.3	2 50	Discounts: 20 per cent. on bills of 1,000 feet or more per month; 10 per cent. on all less than 1,000 feet per month, if paid within ten days,	2 03	2 00
Newton,	17.6	2 00	Consumption of 100,000 feet per year, \$1.75 net; 200,000 feet, \$1.70; 300,000 feet, \$1.65; 400,000 feet, \$1.60; day consumption by special meter, \$1.50; general consumers, 20 cents per M discount for cash in 20 days,	1 79	1 80
North Adams,	17.5	1 85	To some consumers, for mill consumption special rates,	1 72	1 61
Northampton,	18.1	2 00	To large consumers, 5 per cent. discount, if paid within 5 days,	1 94	1 92
North Attleborough,	17.5	2 50	Discount of 50 cents per M, paid on or before the 15th of the month,	2 00	2 00

Norwood,	2 25	If paid within 15 days, discount of 25 cents per M.	2 28	2 00
Pittsfield,	2 50	Discount; 10 per cent. on bills of less than 1,000 feet per month; 20 per cent. on bills of 1,000 feet and less than 25,000; 40 per cent. on bills of 25,000 feet or over.	1 89	1 88
Plymouth,	2 50	Special price to large consumers,	2 06	1 94
Roxbury,	1 70	Discount 20 cents per M, if paid on or before the 12th of the month,	1 52	1 52
Salem,	2 00	Discount 20 per cent, if paid on or before the 15th of the month; 25 per cent. on bills of 20,000 feet and over, per month.	1 77	1 60
South Boston,	1 70	Discount 20 cents per M, if paid on or before the 12th of the month,	1 62	1 62
Southbridge,	3 00	Discounts: 5 per cent. to consumers of 1,000 feet; 10 per cent. to consumers of 2,000 feet and over. Oil gas with 30 to 40 per cent. air,	2 84	2 80
Spencer,	1 60	20 cents per M discount on all bills paid on or before the 10th day of the month,	1 60	1 60
Springfield,	18 2	Discount 10 per cent., if paid by the 10th of the month. Pure oil gas,	1 69	1 66
Stoughton,	40.4	Over 125,000 feet per quarter, \$1.40 per M.	4 98	4 95
Taunton,	17 7	Discount 10 per cent., if paid by the 15th of the month,	1 47	1 47
Waltham,	17 3	Public institutions, \$1.75,	1 78	1 67
Ware,	2 00		2 23	1 86
Webster,	2 50		2 31	2 50
Westfield,	2 25	If more than 20,000 feet is used in year, \$2 15 per M for such excess. Gas engines \$2 00 Discount from each of these prices for payment within 5 days, 25 cents per M.	1 99	1 96
Williamstown,	6 00	Discount 5 per cent., if paid before the 10th of the month, 5 per cent. additional on bills amounting to \$5.00 per month; some large consumers, \$5 per M net. Pure oil gas,	5 56	5 28
Woburn,	1 80	Discount 20 cents, if paid on or before the 15th of the month,	1 77	1 72
Worcester,	1 70	Discount 30 cents per M, if paid on or before the 15th of the month,	1 60	1 50

The average price paid by consumers for coal gas, to the companies selling annually more than 30,000,000 feet each, is \$1.27 per thousand feet. If the Boston and Bay State companies be excluded the average is \$1.49. The average price received by the remainder of the coal-gas companies is \$1.94, making an average for all of \$1.32 per thousand. The average price for oil gas is \$3.74 per thousand feet.

The average price paid for coal gas in 1886 was \$1.72; in 1887, \$1.66; in 1888, \$1.56; in 1889, \$1.45; in 1890, \$1.39; in 1891, \$1.31; in 1892, \$1.38; and in 1893, \$1.27.

The following table shows the amount of gas made in the year ending June 30, 1893, and in the year ending June 30, 1892; the amount sold by meter and to public lamps in both these years; the amount used at works and offices, with the amount of gas unaccounted for during the year ending June 30, 1893, and the percentage of unaccounted-for gas in both years.

NOTE.—The terms "coal gas" and "coal-gas companies" whenever used in the report are intended, unless otherwise qualified, to include all the companies except those that make their gas entirely from oil distilled in closed retorts externally fired.

Coal Gas.

COMPANY.	Gas made.	Gas made.	Gas sold by	Gas sold for	Gas sold for	Gas used at	Gas unac-	Percent-	Percent-
	Year ending June 30, 1893.	Year ending June 30, 1892.	Meter. Year ending June 30, 1892.	Public Lamps. Year ending June 30, 1893.	Public Lamps. Year ending June 30, 1892.	Works and Offices. Year ending June 30, 1893.	counted for June 30, 1893.			counted for 1893.	counted for 1892.
	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.		
Adams, *	5,850,000	5,829,000	4,683,600	-	-	20,000	1,300,600	22.23	19.69
Amesbury, *	8,034,700	5,624,100	5,143,800	168,000	-	30,000	441,400	7.69	8.70
Arlington, *	7,500,440	7,494,620	5,962,900	-	-	103,100	1,474,760	19.66	19.17
Athol, *	3,576,500	3,110,100	2,773,300	-	-	115,000	161,000	4.49	4.72
Attleborough, *	10,190,000	8,710,500	7,612,800	-	-	120,000	1,006,900	9.88	11.57
Bay State, *	908,157,000	885,480,000	883,197,610	-	-	2,017,000	767,140	0.08	0.18
Beverly, *	7,689,700	7,439,100	6,466,700	300	37,700	167,500	666,500	8.30	9.87
Boston, *	1,220,220,600	1,307,890,700	1,141,848,200	89,193,380	41,277,450	3,445,100	25,009,020	2.05	1.64
Brockton, *	20,600,000	23,905,700	18,334,900	-	-	600,000	3,708,400	18.29	22.31
Brookline, *	88,735,200	76,673,200	54,689,200	11,483,041	-	223,300	16,687,859	18.69	12.80
Cambridge, *	152,968,200	141,907,900	121,344,700	6,484,150	7,564,378	1,294,500	14,377,050	9.40	8.42
Charlestown, *	99,695,000	88,106,000	70,392,185	8,032,726	9,342,060	757,600	13,574,777	13.61	7.94
Chelsea, *	40,082,000	36,140,000	30,269,299	-	-	327,500	8,431,760	21.03	15.23
Chilcopee, *	9,023,500	10,080,200	8,517,400	29,348	39,568	100,000	998,452	10.73	13.77
Citizens' (Quincy), *	9,267,100	8,934,000	5,849,200	1,000,000	1,000,000	296,100	2,182,600	23.12	19.50
Citizens' (Wakefield), *	6,953,640	6,442,100	5,629,755	106,732	-	62,000	1,122,162	16.10	18.55
Clinton, *	8,806,300	8,460,700	6,210,100	-	-	235,900	2,725,935	30.95	22.89
Cottage City, *	3,652,000	3,468,800	2,178,300	628,600	655,500	-	912,500	24.98	21.19
Danvers, *	2,813,600	2,685,000	2,105,000	-	-	17,400	489,400	17.40	19.83
Dedham, *	7,866,320	6,972,000	5,202,800	-	-	235,300	1,693,610	20.33	20.37
Dorchester, *	182,679,400	172,257,400	49,569,900	22,502,000	22,690,500	101,200	-	-	-
East Boston, *	47,469,000	44,402,800	30,195,200	8,992,887	9,276,123	825,700	5,402,248	11.57	10.48
Easthampton, *	4,320,450	3,865,900	3,081,800	-	-	81,200	837,750	19.39	17.94
Fall River, *	59,370,400	54,202,615	48,319,200	1,009,777	2,698,300	322,100	3,855,823	6.40	6.35
Fitchburg, *	22,333,900	19,734,900	17,083,500	268,000	466,900	640,000	1,695,400	7.50	8.60
Frammingham, *	13,230,700	8,285,400	6,749,800	-	-	862,800	984,000	7.43	9.86

* Gas bought.

Coal Gas — Concluded.

COMPANY.	Gas made.	Gas made.	Gas sold by	Gas sold for	Gas sold for	Gas used at	Gas unac-	Percent-	Percent-
	Year ending June 30, 1893.	Year ending June 30, 1892.	Meter. Year ending June 30, 1893.	Public Lamps. Year ending June 30, 1893.	Public Lamps. Year ending June 30, 1892.	Works and Offices. Year ending June 30, 1893.	ounted for. June 30, 1893.	age unac- ounted for, 1893.	age unac- ounted for, 1892.
	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.		
Gloucester,	19,265,300	17,323,000	15,383,000	885,260	791,200	100,000	945,440	4.30	5.95
Greenfield,	4,340,700	3,785,600	3,473,800	—	—	76,500	478,400	11.02	14.36
Haverhill,	66,854,000	54,150,000	48,540,200	4,331,000	4,338,800	700,000	7,633,200	11.42	6.21
Holyoke,	60,222,900	56,243,800	50,505,300	256,268	290,416	390,300	5,268,723	8.74	8.84
Jamaica Plain,	49,635,000	29,444,250	27,967,895	14,202,329	12,561,149	500,000	5,465,018	11.00	8.98
Lawrence,	82,614,700	74,622,557	70,559,570	—	—	781,350	7,205,196	8.72	9.63
Lowell,	283,632,000	259,494,000	233,780,400	6,882,000	7,428,400	2,651,000	15,527,000	5.47	6.05
Lynn,	99,075,700	84,124,100	75,171,400	—	—	1,622,800	8,656,400	8.73	8.23
Malden,	46,188,400	40,469,700	36,369,800	8,000	8,000	308,900	6,113,884	13.24	9.27
Manufacturers' (Fall River),	16,314,500	15,044,300	14,008,500	233,300	514,200	134,700	1,633,000	11.85	16.31
Marblehead,	5,650,200	4,713,400	3,418,140	2,942,000	422,500	164,400	1,829,169	32.37	25.70
Marlborough,	6,312,800	4,397,800	3,352,600	394,500	23,000	140,000	416,100	6.59	21.65
Millford,	12,383,800	10,380,000	8,939,400	500,000	408,000	68,000	1,388,400	11.21	9.26
Nantucket,	2,721,180	2,280,800	1,422,700	400,000	456,000	70,000	479,900	17.64	14.99
Natick,	3,243,800	3,756,700	2,653,400	278,000	375,000	240,000	197,400	6.08	11.72
New Bedford,	46,696,300	42,438,000	35,739,200	33,115,100	4,875,897	446,000	5,120,113	10.96	8.99
Newburyport,	10,350,300	9,725,900	8,183,500	8,232,000	—	200,000	1,947,890	18.85	13.19
Newton,	65,546,700	62,453,700	49,063,500	6,162,000	5,901,400	196,000	6,188,200	9.44	11.34
North Adams,	23,692,600	21,184,000	18,532,800	350,000	350,000	650,000	4,256,800	17.97	18.61
Northampton,	15,571,100	14,388,900	13,063,060	11,561,300	—	128,000	2,380,880	15.35	18.43
North Attleborough,	14,313,500	13,947,700	12,961,000	91,200	98,500	166,800	1,914,705	7.09	8.69
Northwood,	—	—	1,574,100	—	—	—	—	—	—
Otis Co. (Ware),	4,705,140	4,312,040	3,834,000	5,136	2,916	76,000	460,744	9.79	7.06
Pittsfield,	15,485,000	16,291,000	13,445,400	—	—	225,000	1,816,000	11.73	11.14
Plymouth,	5,089,120	4,422,410	4,080,400	—	—	112,000	383,320	7.53	5.42

Roxbury,	\$178,456,460	\$165,635,830	152,823,000	139,103,087	26,235,942	25,479,865	163,100	2,229,782	1.25	0.58
Salem,	40,989,000	41,330,000	35,405,100	34,793,500	165,535	543,760	331,400	5,138,545	12.53	13.42
South Boston,	86,701,083	82,794,200	68,538,100	65,632,300	8,335,460	8,899,483	780,000	9,046,443	10.43	9.97
Spencer,	11,388,800	10,796,000	8,230,300	9,140,000	780,800	791,520	390,100	1,544,100	13.55	11.78
Springfield,	95,990,000	80,029,000	88,001,300	84,144,200	780,800	791,520	579,100	6,590,800	6.86	3.93
Taunton,	45,372,400	41,117,000	40,713,400	37,000,800	1,477,500	1,340,900	645,800	3,225,700	4.90	5.24
Waltham,	32,694,400	30,987,600	27,009,400	26,006,700	1,079,500	1,103,100	695,000	3,904,600	11.94	10.38
Webster,	2,023,090	1,938,300	1,596,400	1,584,000	-	-	38,400	408,290	20.13	16.55
Westfield,	8,590,300	7,932,700	7,707,700	6,768,700	133,333	133,333	72,400	686,987	8.00	12.00
Woburn,	9,342,000	8,501,100	8,722,400	7,880,000	1,966,000	2,549,800	176,000	441,000	4.76	4.91
Worcester,	160,726,000	148,398,000	144,917,000	137,426,300	1,966,000	2,549,800	716,800	13,219,200	8.22	5.65

Oil Gas.

Amherst,	-1	-	771,622	717,231	101,614	101,614	6,000	-	-	-
Chicopee Falls,	3,389,200	\$,371,364	\$1,002,625	\$1,008,359	-	-	-	-	-	-
Gardner,	-	-	1,681,300	-	-	-	-	-	-	-
Ipswich,	1,784,000	-1	1,732,185	1,700,400	44,815	42,700	7,000	-	-	-
Leominster,	2,186,830	2,254,270	1,671,080	2,068,100	-	-	60,000	161,125	7.37	6.20
Lexington,	1,032,500	1,095,814	722,500	674,190	\$90,000	421,624	10,000	-	-	-
Middleborough,	1,539,327	1,621,000	1,400,500	1,400,500	-	-	40,000	98,527	6.41	7.46
Southbridge,	-1	-1	1,405,050	1,220,050	-	-	-	-	-	-
Stoughton,	-1	440,000	632,000	440,000	-	-	-	-	-	-
Williamstown,	710,000	- 510,000	660,500	487,550	30,000	-	19,000	9,500	1.34	-

¹ Quantity not given.

² Gas bought.

³ Quantity used in mills of company not known.

The following table shows the daily capacity of the works, June 30, 1893, and the greatest and least day's output during the year ending with that date, for each of the companies:—

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
	Feet.	Feet.		Feet.	
Adams,	50,000	-	-	-	-
Amesbury,	100,000	49,000	Dec. 18,	9,000	July 15.
Amherst,	6,000	6,000	-	1,500	-
Arlington,	500,000	36,160	Dec. 24,	6,370	Aug. 2.
Athol,	75,000	26,700	Dec. 24,	3,400	June 17.
Attleborough,	100,000	51,000	Jan. 9,	16,000	July 13.
Bay State,	4,000,000	4,539,000	Nov. 2,	457,000	July 10.
Beverly,	50,000	47,400	Dec. 14,	8,700	July 24.
Boston,	6,000,000	5,895,000	Dec. 8,	1,046,000	July 24.
Brockton,	100,000	125,400	Dec. 24,	31,355	July 4.
Brookline,	500,000	408,000	Dec. 24,	117,000	July 17.
Cambridge,	1,000,000	723,000	Dec. 8,	130,800	July 24.
Charlestown,	500,000	450,000	Dec. 24,	150,000	July 11.
Chelsea,	250,000	192,000	Dec. 15,	48,000	July 25.
Chicopee,	150,000	61,900	Dec. 8,	10,900	July 13.
Citizens' (Quincy),	70,000	46,000	Oct. 26,	11,700	July 25.
Citizens' (Wakefield),	65,000	-	-	-	-
Clinton,	90,000	49,500	Feb. 2,	9,200	June 20.
Cottage City,	60,000	38,000	Aug. 27,	900	Feb. 10.
Danvers,	30,000	15,644	Jan. 11,	3,004	July 25.
Dedham,	75,000	42,730	Jan. 3,	10,160	July 17.
Dorchester,	300,000	379,310	Dec. 24,	96,176	July 26.
East Boston,	400,000	202,112	Dec. 10,	60,861	July 10.
Easthampton,	30,000	31,532	Dec. 15,	4,500	June 13.
Fall River,	500,000	340,600	Nov. 10,	60,200	July 10.
Fitchburg,	150,000	120,700	Dec. 21,	21,700	July 10.
Framingham,	250,000	67,200	Dec. 24,	14,100	July 3.
Gloucester,	125,000	112,300	Dec. 24,	15,800	July 10.
Greenfield,	60,000	25,700	Nov. 6,	4,500	July 11.
Haverhill,	400,000	379,000	Dec. 28,	24,000	July 4.
Holyoke,	500,000	332,620	Dec. 8,	68,247	July 2.
Ipswich,	-	14,000	Dec. 24,	1,600	July 4.
Jamaica Plain,	400,000	208,685	Dec. 25,	76,000	July 17.
Lawrence,	1,000,000	447,825	Dec. 8,	73,615	July 10.
Lowell,	1,000,000	1,624,000	Dec. 8,	250,000	July 24.
Lynn,	700,000	476,900	Dec. 14,	100,700	July 24.
Malden,	350,000	215,200	Jan. 2,	45,500	July 28.
Manufacturers' (Fall River),	200,000	150,000	Dec. 9,	11,700	June 11.
Marblehead,	55,000	25,600	Dec. 21,	7,000	July 6.
Marlborough,	46,000	40,000	Dec. 24,	3,700	Aug. 7.
Milford,	80,000	64,380	Dec. 15,	13,370	June 11.
Nantucket,	30,000	13,830	Aug. 11,	3,720	Apr. 24.
Natick,	35,000	196,000	Jan. 3,	4,000	July 10.
New Bedford,	600,000	213,200	Dec. 20,	63,200	July 7.
Newburyport,	100,000	62,870	Dec. 15,	8,390	July 4.
Newton,	400,000	324,000	Dec. 25,	69,500	July 5.

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
	Feet.	Feet.		Feet.	
North Adams, . . .	130,000	122,300	Dec. 16,	19,400	July 5.
Northampton, . . .	100,000	80,180	Dec. 8,	13,301	Aug. 4.
North Attleborough, . . .	110,000	74,173	Oct. 28,	10,076	July 10.
Otis Co. (Ware), . . .	70,000	29,660	Jan. 2,	4,634	July 10.
Pittsfield,	240,000	81,000	Nov. 29,	21,000	July 17.
Plymouth,	58,000	25,720	Dec. 14,	5,250	June 12.
Roxbury,	500,000	818,357	Dec. 24,	218,064	July 24.
Salem,	330,000	210,800	Dec. 24,	33,000	July 10.
South Boston,	425,000	408,738	Dec. 24,	109,161	July 10.
Spencer,	225,000	52,600	Dec. 23,	11,300	Aug. 4.
Springfield,	360,000	467,000	Dec. 24,	109,000	July 11.
Taunton,	300,000	250,000	Dec. 20,	50,000	July 20.
Waltham,	200,000	152,100	Dec. 14,	31,300	July 10.
Webster,	24,000	14,500	Dec. 2½,	3,000	Apr. 15.
Westfield,	62,000	54,200	Dec. 9,	9,100	July 25.
Woburn,	30,000	40,000	Dec. 25,	10,000	July 4.
Worcester,	1,500,000	820,000	Jan. 2,	143,000	July 23.

The following tables show the total quantity of gas sold during the year ending June 30, 1893, the percentage of increase in sales over the previous year; the capital (including bonds) per thousand feet sold, omitting those companies which have electric light plants; the average price received for all gas sold during the year ending June 30, 1893, and the average price the year previous: —

Coal-gas Companies.

COMPANY.	Total Sales of Gas.	Increase over 1891-92. Per Cent.	Capital per M sold, including Bonds.	Average Price received per M sold, 1892-93.	Average Price received per M sold, 1891-92.
	Feet.				
Adams,	4,549,400	.0223*	\$3.803	\$2 38	\$2 41
Amesbury,	5,311,800	.0416	11.322	1 76	1 76
Arlington,	5,922,550	.0067*	11.819	2 50	2 75
Athol,	3,296,300	.1886	-	2 33	2 60
Attleborough,	9,061,100	.1902	5.128	2 00	2 00
Bay State,	965,337,860	.0930	5.187	1 23	1 30
Beverly,	7,132,900	.0965	-	2 31	2 31
Boston,	1,191,985,480	.1328*	2.242	1 25	1 28
Brockton,	16,299,600	.1110*	17.086	1 97	2 03
Brookline,	71,942,041	.0955	-	1 90	1 90
Cambridge,	137,110,650	.0636	5.105	1 52	1 59
Charlestown,	85,387,623	.0709	-	1 55	1 69
Chelsea,	31,392,740	.0371	-	1 90	1 84
Chicopee,	7,960,048	.0697*	3.769	1 85	1 85
Citizens' (Quincy),	6,838,400	.0015*	8.774	2 01	2 12
Citizens' (Wakefield),	5,736,488	.1023	-	2 20	2 25
Clinton,	5,815,900	.0635*	-	2 15	2 10
Cottage City,	2,739,500	.0025	-	1 47	1 66
Danvers,	2,336,800	.1101	8.558	2 37	2 35
Dedham,	6,012,300	.1338	18.046	2 01	2 03
Dorchester,	82,578,200	.1429	4.844	1 52	1 50
East Boston,	41,608,687	.0541	5.287	1 69	1 76
Easthampton,	3,401,500	.1037	-	2 57	2 53
Fall River,	55,201,877	.0949	5.668	1 45	1 53
Fitchburg,	20,002,900	.1398	-	1 79	1 89
Framingham,	11,361,900	.6833	14.319	2 09	2 05
Gloucester,	18,211,260	.1265	4.393	1 52	1 60
Greenfield,	3,785,600	.0597	13.472	2 20	2 11
Haverhill,	58,482,800	.1050	1.923	1 41	1 38
Holyoke,	53,926,468	.0728	-	1 53	1 54
Jamaica Plain,	43,646,579	.0772	6.186	1 85	1 99
Lawrence,	74,622,557	.0576	-	1 41	1 42
Lowell,	265,438,100	.1004	1.583	1 10	1 10
Lynn,	88,586,500	.1784	-	1 39	1 46
Malden,	39,509,316	.0863	6.186	1 77	1 77
Manufacturers' (Fall River),	14,246,800	.0676	3.509	1 37	1 43

* Decrease.

¹ From sales to general consumers only.

² Non-illuminating.

COMPANY.	Total Sales of Gas.	Increase over 1891-92. Per Cent.	Capital per M sold, including Bonds.	Average Price received per M sold, 1892-93.	Average Price received per M sold, 1891-92.
	Feet.				
Marblehead,	3,730,140	.1087	\$12.763	\$2 48	\$2 55
Marlborough,	5,759,900	.7063	8.681	2 28	2 19
Milford,	10,944,400	.1708	6.606	1 82	2 00
Nantucket,	2,170,700	.1550	17.512	1 98	2 55
Natick,	2,893,400	.0935*	10.368	1 76	1 83
New Bedford,	40,858,787	.0755	-	1 54	1 82
Newburyport,	8,183,500	.0059*	-	2 00	2 02
Newton,	59,158,600	.0763	-	1 79	1 79
North Adams,	18,882,800	.1272	-	1 60	1 72
Northampton,	13,063,050	.1308	4.450	1 92	1 92
North Attleborough,	13,052,200	.0434	7.816	2 00	2 00
Norwood,	1,903,590	.2088	6.303	2 00	2 28
Otis Co. (Ware),	2,542,136	.3538*	-	1 88	2 23
Pittsfield,	13,443,400	.0061	4.649	1 88	1 89
Plymouth,	4,592,700	.1255	9.036	1 94	2 06
Roxbury,	178,039,842	.0819	3.369	1 52	1 52
Salem,	35,570,635	.0066	8.434	1 61	1 77
South Boston,	76,873,560	.0314	5.723	1 52	1 52
Spencer,	8,230,300	.0993*	-	1 60	1 61
Springfield,	88,782,100	.0452	5.913	1 66	1 69
Taunton,	42,190,900	.1003	1.896	1 47	1 47
Waltham,	28,088,900	.0361	-	1 72	1 78
Webster,	1,586,400	.0012	-	2 50	2 31
Westfield,	7,841,033	.1360	-	1 96	1 99
Woburn,	8,722,400	.1069	5.170	1 72	1 77
Worcester,	146,883,000	.0493	4.085	1 50	1 50

Oil-gas Companies.

Amherst,	873,236	.0664	\$49.815	\$5 18	\$5 28
Chicopee Falls,	1,002,625	.0056*	-	1 3 75	1 3 54
Gardner,	1,681,300	-	-	4 38	-
Ipswich,	1,777,000	.0194	13 731	2 97	2 93
Leominster,	1,971,080	.0492*	25.367	3 76	3 63
Lexington,	1,022,500	.0669*	48.204	4 54	4 24
Middleborough,	1,400,500	.0035	-	2 25	2 65
Southbridge,	1,405,050	.1516	-	2 80	2 84
Stoughton,	532,000	.2091	-	4 95	4 98
Williamstown,	690,500	.4163	49.890	5 38	5 56

* Decrease. † Gas used in company's mills not included in the computation.

The following tables show the capital (including bonds), the gas sold, the gas unaccounted for, and the number of consumers per mile of main; also the gas sold per consumer and per meter light. Where capital is employed for both gas and electric light, the amount per mile of main is omitted.

Coal-gas Companies.

COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.	Gas sold per Meter Light.
	Capital.	Gas sold.	Gas unaccounted for.	Number of Consumers.		
		Feet.	Feet.		Feet.	Feet.
Adams,	\$3,460 00	909,880	260,120	27.0	34,465	3,441
Amesbury,	9,460 17	835,584	69,435	30.2	26,790	2,391
Arlington,	3,176 04	268,711	66,914	20 3	13,190	2,669
Athol,	-	961,020	46,938	45.1	21,266	3 059
Attleborough,	10,162 07	1,984,472	220,521	62.4	31,793	6,444
Bay State,	321,352 93	61,956,084 ¹	49,235	3.0	20,111,205 ²	26,503
Beverly,	-	967,041	90,361	76.5	12,624	2,623
Boston,	20,202 82	8,985,623	189,205	231.6	37,623	3,701
Brockton,	13,787 13	806,911	186,554	50.6	15,949	2,683
Brookline,	-	800,512	184,576	27.3	24,557	3,191
Cambridge,	7,916 22	1,550,569	162,588	74 4	20,008	3 656
Charlestown,	-	2,000,647	318,059	106.3	16,848	3,510
Chelsea,	-	865,529	232,472	46.0	18,809	3,901
Chicopee,	6,315 79	1,675,799	203,884	47.3	35,247	3,222
Citizens' (Quincy),	5,168 49	589,111	183,718	34.1	14,744	2,668
Citizens' (Wakefield),	-	304,420	69,547	17.0	17,484	2,091
Clinton,	-	1,265,151	592,981	52.2	23,642	1,716
Cottage City,	-	1,194,723	397,950	80.0	11,472	2,853
Danvers,	4,228 33	494,038	97,124	29.1	16,894	2,144
Dedham,	7,369 42	408,361	108,918	21.8	18,730	2,479
Dorchester,	5,940 44	1,226,378	-	66.0	13,523	2,706
East Boston,	10,521 29	1,989,893	262,661	86.5	18,030	4,650
Easthampton,	-	932,940	229,772	48.5	19,217	1,956
Fall River,	13,001 26	2,492,183	174,078	81 5	29,990	2,662
Fitchburg,	-	1,318,234	111,730	52.1	24,917	3,621
Framingham,	27,295 63	1,906,359	165,100	39 0	48 763	4,878
Gloucester,	7,490 63	1,705,174	88,524	70.8	22,890	4,941
Greenfield,	10,185 74	756,061	95,546	49.7	15,203	3,544
Haverhill,	4,472 80	2,325,174	303,681	111.4	19,319	3,262
Holyoke,	-	2,382,791	230,456	75.6	31,342	3,899
Jamaica Plain,	7,348 94	1,187,984	148,694	48.8	16,404	3,155
Lawrence,	-	1,905,483	183,984	71.6	28 789	4,242
Lowell,	5,876 40	3,119,645	182,486	107.1	28,359	4,201
Lynn,	-	2,500,818	244,372	99.3	25,174	4,599
Malden,	3,699 94	598,127	92,557	37.0	16,130	3,287
Manufacturers' (Fall River),	10,256 41	2,922,421	396,513	64.0	45,130	2,445

¹ Based on total output.

² Based on sales to general consumers.

COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.	Gas sold per Meter Light.
	Capital.	Gas sold.	Gas un-accounted for.	Number of Consumers.		
		Feet.	Feet.		Feet.	Feet.
Marblehead, . . .	5,885 27	462,166	226,633	28.6	14,797	2,354
Marlborough, . . .	13,178 71	1,518,160	109,673	57.4	24,612	2,846
Milford, . . .	9,103 50	1,378,041	174,817	61.0	21,535	3,198
Nantucket, . . .	7,843 62	447,912	99,220	33.2	10,994	2,897
Natick, . . .	6,410 25	618,247	42,179	41.0	13,820	1,788
New Bedford, . . .	-	1,338,315	167,685	80.1	14,611	2,808
Newburyport, . . .	-	779,381	185,513	46.4	16,769	2,912
Newton, . . .	-	832,828	87,317	37.4	19,977	3,216
North Adams, . . .	-	1,814,782	409,399	56.8	31,305	4,223
Northampton, . . .	\$5,310 87	1,198,897	218,833	52.5	22,758	3,251
North Attleborough, . . .	10,846 89	1,387,793	107,889	44.0	31,306	4,664
Norwood, . . .	2,827 69	456,448	-	14.1	32,264	2,494
Otis Co. (Ware), . . .	-	210,441	38,141	17.1	12,256	1,401
Pittsfield, . . .	7,847 14	1,688,021	228,101	83.2	20,276	4,175
Plymouth, . . .	11,007 95	1,218,222	101,676	64.4	18,900	2,647
Roxbury, . . .	8,086 58	2,399,827	30,052	117.9	17,489	3,360
Salem, . . .	10,699 00	1,268,567	183,258	95.1	13,275	2,770
South Boston, . . .	14,260 25	2,491,452	293,192	90.8	24,730	4,939
Spencer, . . .	-	630,288	118,249	38.2	16,493	3,786
Springfield, . . .	11,206 63	1,864,700	138,427	93.0	19,865	3,460
Taunton, . . .	3,492 38	1,841,834	97,162	63 3	28,040	3,557
Waltham, . . .	-	1,279,327	177,837	51.0	24,094	3,875
Webster, . . .	-	403,254	103,785	34 3	11,751	1,813
Westfield, . . .	-	1,255,449	109,739	60.2	20,445	3,695
Woburn, . . .	6,618 72	1,280,070	65,248	69 4	18,441	3,214
Worcester, . . .	9,876 54	2,417,827	217,600	90.1	26,585	5,396

Oil-gas Companies.

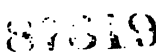
Amherst, . . .	-	192,767	-	28.6	59,356	1,416
Chicopee Falls, . . .	-	706,074	-	72.5	9,734	1,756
Gardner, . . .	-	157,775	-	16.1	9,775	2,405
Ipswich, . . .	\$8,918 13	649,489	-	33.9	18,625	2,040
Leominster, . . .	6,821 28	268,969	21,981	30.2	8,878	1,835
Lexington, . . .	-	274,644	-	31.4	6,176	1,560
Middleborough, . . .	-	590,928	41,572	45.9	112,848	1,529
Southbridge, . . .	-	651,390	-	96.8	6,722	1,191
Stoughton, . . .	-	135,059	-	22.8	5,911	1,705
Williamstown, . . .	9,842 57	197,286	2,714	21.4	8,806	2,334

The following table shows the number of tons of coal carbonized in 1891-92 and 1892-93, the kind and quantities of enricher used by the various coal-gas companies, and the percentage of cost of coal received from residuals:—

COMPANY.	Number of Tons of Coal carbonized, Year ending June 30, 1892.	Number of Tons of Coal carbonized, Year ending June 30, 1893.	ENRICHERS USED.	Cannel. Tons.	Naphtha. Gallons.	Oil. Gallons.	Percentage of cost of Coal received from Residual Products.
Adams,	663	656	Cannel,	50	-	-	23.19
Arlington,	700	750	Gas oil,	-	-	583	24.40
Attleborough,	1,003	1,158	-	-	-	-	35.08
Beverly,	746	761	Gas oil,	-	-	56 bbls.	34.50
Boston,	43,231	* 31,906	Cannel,	123	-	-	41.20
Brockton,	2,353	1,256	Gas oil,	-	-	43,763	40.54
Brookline,	7,024	8,116	Gas oil,	-	-	26,728	60.46
Cambridge,	12,114	13,227	Oil,	-	-	75,080	44.74
Charlestown,	6,773	* 7,337	Naphtha, ^s	-	4	-	65.91
Chelsea,	3,645	3,801	Cannel and gas oil,	30	-	11,000	39.66
Chicopee,	737	6	-	-	-	-	-
Citizens' (Quincy),	861	862	Naphtha,	-	420	-	34.78
Citizens' (Wakefield),	926	882	Crude oil,	-	-	-	31.14
Clinton,	915	967	Oil,	-	-	624	17.96
Danvers,	282	291	Fuel oil,	-	-	1,406	16.07
Dedham,	689	795	Crude oil,	-	-	4,485	26.98
East Boston,	4,318	4,450	-	-	-	22,273	48.43
Easthampton,	353	345	Cannel, Lima oil,	30	-	1,472	25.24
Fitchburg,	1,965	1,034	Cannel, gas oil,	30	-	5,163	46.96
Gloucester,	1,552	1,731	Gas oil,	-	-	9,072	46.32
Greenfield,	369	345	Cannel,	35½	-	-	20.92
Haverhill,	* 3,906	* 1,890	Cannel, naphtha,	20	-	-	12.63
Holyoke,	4,903	6,425	Crude petroleum,	-	6	-	44.22

Jamaica Plain,	4,303	4,024	Cannel and naphtha,	36	12,513	45.34
Lawrence,	2 6,554	5,822	Cannel, crude oil,	1,500 lbs.	6 2,525	63.82
Lowell,	22,772	24,087	Naphtha,	—	4 —	58.49
Lynn,	5,875	5,414	Petroleum, ³	—	—	46.99
Malden,	3,520	4,500	Gas oil,	—	15,540	37.28
Manufacturers' (Fall River),	1,315	1,300	Cannel,	150	3,000	55.20
Marblehead,	487	598	Fuel oil,	—	1,206	13.36
Marlborough,	1 305	636	Cannel, gas oil,	29	—	24.83
Milford,	970	1,202	—	—	—	21.34
Nantucket,	313	298	Gas oil,	—	460	15.41
Natick,	363	376	Naphtha, ³	—	—	18.09
New Bedford,	3 3,174	2,731	Paraffine oil,	4	2,100	56.02
Newburyport,	956	1,106	Gas oil,	—	29,920	33.41
Newton,	5,899	5,928	Cannel,	94	—	49.14
North Adams,	2 3,038	2,024	Cannel, oil,	127	5,137	50.95
Northampton,	1 266	1,359	—	32	—	41.73
North Attleborough,	1 233	1,255	Cannel,	—	—	44.12
Norwood,	251	272	Cannel,	70	—	17.37
Olds Co. (Ware),	368	403	Cannel, naphtha, oil,	—	4 —	23.89
Pittsfield,	2 85	250	Gas oil,	15	2,688	—
Plymouth,	437	463	Cannel, gas oil,	111	14,650	37.66
Salem,	3 689	3,664	Cannel, crude oil,	81½	49,090	54.79
South Boston,	8,626	9,035	Gas oil,	—	4,921	49.13
Springfield,	8,372	8,704	Gas oil,	—	—	27.10
Taunton,	3,803	4,222	Gas oil,	—	1,760	64.11
Waltham,	2,746	2,931	Cannel and fuel oil,	36	6,015	11.70
Webster,	253	403	Cannel, gas oil,	14	500	29.17
Westfield,	750	845	Crude oil, naphtha, ³	—	4 —	50.76
Woburn,	795	932	—	—	—	32.35
Worcester,	3 7,850	6,520	—	—	—	—

1 No enricher used.
 2 Used only in water-gas apparatus and included in quantities given on page 100.
 3 Not including coal for water gas.
 4 Used only in water-gas apparatus and included in quantities given on page 100.
 5 No coal gas made.
 6 Not including quantity used for water gas.
 7 Made wood gas for a portion of the year.



The following tables show the materials and quantity of each used in the manufacture of water and oil gas, also the process used and the quantity of water gas made: —

Water Gas.

COMPANY.	Process used.	Materials used in Generator.	Quantity used.	Enricher used.	Quantity used.	Water Gas made.
Amesbury,	Lowe-Granger,	Anthracite,	214 tons,	Naphtha,	Gallons,	Feet.
Athol,	Lowe-Granger,	Anthracite,	146 tons,	Naphtha,	26,799	5,804,700
Bay State,	Flannery,	Anthracite,	20,396 ^{5.0} / ₁₆ tons,	Naphtha,	14,044	3,579,500
		Screenings,	780 ^{13.7} / ₁₆ tons,			
		Anthracite,	3,218 ^{13.3} / ₁₆ tons,		4,711,241	968,157,000
Boston,	Wilkinson and Loomis,	Cumberland,	322 ^{13.1} / ₁₆ tons,	Naphtha,	1,044,577	199,641,000
		Coke,	1,880 ^{13.6} / ₁₆ tons,			
Charlestown,	Granger,	Coke,	623 chaldrons,	Naphtha,	126,433	18,295,000
Chicopee,	Improved Lowe,	Anthracite,	202 ^{14.7} / ₁₆ tons,	Naphtha,	44,707	9,023,500
Cottage City,	Loomis,	Anthracite,	151 tons,		1,100	3,652,000
Fall River,	Lowe,	Anthracite,	1,095 ^{13.9} / ₁₆ tons,	Naphtha,	252,759	59,370,400
				Petroleum,	8,913	
Framingham,	Loomis,	Cumberland,	328 ^{13.8} / ₁₆ tons,		—	13,230,700
Haverhill,	Wilkinson,	Anthracite,	698 ^{13.9} / ₁₆ tons,	Naphtha,	264,554	53,295,000
Lawrence,	Lowe with double superheater,	Anthracite coal and coke,	151 tons,	Crude oil,	89,853	20,685,921
			16,590 bushels,			
Pittsfield,	Improved Lowe,	Anthracite,	398 ^{13.2} / ₁₆ tons,	Naphtha,	59,647	11,717,000
		Anthracite and coke,	208 ^{13.6} / ₁₆ tons,	Lima oil,	17,702	
Spencer,	Evans,	Coke,	35 ^{13.0} / ₁₆ tons,	Lima oil,	85,060	11,388,800
Worcester,	Lowe with double superheater,	Coke and coal,	1,138 tons,	Naphtha,	398,616	88,916,000
				Crude oil,	44,014	

¹ Steam from electric light department.
² 484 tons and 1,977 lbs. anthracite and 4,405 tons 673 lbs. screenings, 44 tons 1,273 lbs. coke and 236 tons 1,274 lbs. shavings for making steam.
³ Including amount used for making steam.
⁴ Non-illuminating gas.
⁵ Cumberland coal 78 tons 887 lbs. and anthracite screenings 25 tons 1,667 lbs. for making steam.
⁶ 434.4 tons gas coal, 132.35 tons Lehigh, 5,098 lbs. Franklin and 8,769 lbs. coke used for steam.
⁷ 187 tons 956 lbs. bituminous coal and 35 tons 100 lbs. coke for making steam.
⁸ Coke breeze and coal for making steam.

Oil Gas.

COMPANY.	Materials used.	Quantity used. Gallons.	Fuel used.	Quantity used.
Amherst,	Naphtha, .	12,833	Wood, . . .	-
Chicopee Falls,	Petroleum,	35,189	Anthracite, . . .	{ 112 tons. 1,568 lbs.
Gardner,	Naphtha, .	140,482	Naphtha, . . .	-
Ipswich,	Petroleum,	18,165	Cumberland coal,	114 tons.
Leominster,	Paraffine, .	22,970	Cumberland coal,	107 tons.
Lexington,	Petroleum,	11,558	{ Anthracite, . . .	77 tons.
			{ Franklin, . . .	89 tons.
Middleborough,	Naphtha, .	18,500	{ Bituminous coal,	155 tons.
			{ Fuel oil, . . .	7,000 gals.
Southbridge,	Petroleum,	12,680	{ Anthracite, . . .	62 tons.
Stoughton,	Naphtha, .	6,270	{ Wood, . . .	7 cords.
Williamstown,	Naphtha, .	11,519	Bituminous coal,	65 tons.
			Wood, . . .	67 cords.

¹ Including that used for fuel.

STREET MAINS.

The returns by the various companies of their street mains are still somewhat deficient in detail. During the year forty-nine companies laid about sixty-two miles of mains, varying in the several cases from about two hundred feet to nearly seventeen miles.

The following table shows the lengths and sizes of the mains, as returned by the companies: —

COMPANY.	DIAMETER IN INCHES.											Total Length in Feet.	LENGTH IN MILES AND FEET.		Increase during Year.				
													Miles.	Feet.					
	1	1 1/4	1 1/2	2	2 1/2	3	4	6	8	10	12					14	16	20	24
Adams,	-	-	-	5,280	-	10,560	2,640	7,920	-	-	-	-	-	-	-	26,400	5	-	-
Amherst,	-	-	-	4,600	-	14,100	11,315	3,000	200	100	-	-	-	-	-	33,565	6	1,855	515
Amherst,	225	935	-	10,622	-	9,681	-	-	-	-	-	-	-	-	-	23,900	4	2,780	760
Amherst,	-	-	-	500	-	99,074	2,000	13,085	-	-	-	-	-	-	-	110,378	22	218	-
Amherst,	1,000	400	500	1,200	-	8,700	3,000	5,000	-	-	-	-	-	-	-	18,100	3	2,260	-
Amherst,	600	100	-	250	-	5,068	10,795	8,259	515	-	-	-	-	-	-	24,108	4	2,988	2,287
Amherst,	-	-	-	-	-	15,940	11,042	550	6,553	7,550	-	-	-	-	-	82,270	15	3,070	-
Amherst,	-	-	-	11,415	-	145,746	118,786	265,514	22,910	22,494	60,090	-	-	-	-	38,947	7	1,997	4,268
Amherst,	2,410	-	-	3,040	-	45,361	30,949	18,924	2,400	100	-	-	-	-	-	700,417	132	3,437	2,968
Amherst,	7,171	4,632	685	3,162	-	123,819	119,839	111,294	40,112	9,406	11,575	924	4,132	8,739	106,653	20	1,053	3,260	
Amherst,	-	-	-	1,360	-	332,965	35,223	52,379	15,862	22,875	-	-	-	-	-	466,888	88	2,248	84,128
Amherst,	-	-	-	12,683	-	139,532	37,180	17,123	5,773	6,638	5,631	801	-	-	-	225,324	42	3,664	4,727
Amherst,	775	-	400	6,080	-	16,240	45,366	27,509	42,440	1,000	-	-	-	-	-	101,491	36	1,411	900
Amherst,	-	-	-	1,320	-	17,100	2,640	3,990	-	-	-	-	-	-	-	25,080	4	8,090	6,000
Amherst,	-	-	-	800	-	3,000	1,800	-	-	-	-	-	-	-	-	7,500	1	2,220	1,400
Amherst,	128	3,833	2,325	11,155	-	23,175	15,600	5,075	-	-	-	-	-	-	-	61,251	11	3,211	2,668
Amherst,	-	-	-	25,000	-	35,500	10,000	2,000	22,000	1,250	1,000	-	-	-	-	99,500	18	4,460	500
Amherst,	-	-	-	850	-	7,875	7,450	5,500	-	1,250	975	-	-	-	-	24,275	4	3,135	-
Amherst,	-	-	-	860	-	2,852	6,584	2,002	-	-	-	-	-	-	-	12,093	2	1,533	-
Amherst,	695	136	553	6,887	-	11,667	4,364	687	-	-	-	-	-	-	-	24,950	4	3,839	-
Amherst,	-	-	-	3,600	-	35,030	13,369	18,681	-	-	-	-	-	-	-	77,735	14	3,815	1,228
Amherst,	-	-	-	9,025	-	144,024	121,727	98,023	7,800	12,484	643	76	-	-	-	356,528	67	1,768	12,079
Amherst,	2,430	4,611	-	2,043	-	51,406	41,304	4,403	5,400	950	4,900	-	-	-	-	110,406	20	8,906	1,268
Amherst,	600	-	-	8,400	-	2,000	71,060	500	-	-	-	-	-	-	-	19,250	3	3,410	-
Amherst,	-	-	-	812	-	32,009	11,593	45,771	22,310	1,506	-	-	-	-	-	116,949	22	789	1,314
Amherst,	-	-	-	4,000	448	45,015	11,301	6,400	12,400	2,000	-	-	-	-	-	80,117	15	917	5,617
Amherst,	700	56	429	355	-	17,163	8,562	2,648	-	-	-	-	-	-	-	31,471	5	5,071	2,555
Amherst,	-	-	-	24,711	-	8,760	8,380	-	-	-	-	-	-	-	-	66,239	10	3,430	-
Amherst,	-	-	-	950	-	15,421	15,056	13,312	3,080	420	-	-	-	-	-	26,436	6	36	680
Amherst,	-	-	-	1,305	-	15,421	15,056	13,312	3,080	420	-	-	-	-	-	66,239	10	3,430	2,640
Amherst,	-	-	-	7,305	-	74,250	4,800	30,929	5,150	-	-	-	-	-	-	132,801	25	801	5,297
Amherst,	2,057	885	6,369	1,815	58,185	14,001	24,913	5,150	1,654	6,975	-	-	-	-	130,925	22	4,765	17,000	
Amherst,	-	-	-	500	-	1,100	1,100	-	-	-	-	-	-	-	-	14,445	2	3,885	-
Amherst,	-	-	-	7,300	-	66,650	28,300	20,100	-	-	-	-	-	-	-	194,000	33	3,920	6,100

Lawrence,	1,820	2,640	115,661	31,651	28,434	8,112	11,760	9,183	1,662	452	206,775	39	856	10,311
Leominster,	1,000	2,927	11,510	5,280	2,640	—	—	—	—	—	38,720	7	1,700	—
Lexington,	2,458	1,125	1,114	1,500	600	—	—	—	—	—	19,051	3	3,817	—
Lewiston,	2,458	1,125	83,196	88,914	70,210	16,918	7,103	7,103	1,000	348	4,440,254	85	454	27,064
Lynn,	2,458	1,125	32,222	66,901	56,656	5,532	8,762	4,600	—	—	187,032	35	2,222	21,380
Malden,	3,222	4,325	178,874	98,811	49,248	2,115	1,800	11,676	—	—	8,348,770	66	290	11,230
Manufacturers' (Fall River),	1,053	170	10,859	2,910	15,297	—	—	—	—	—	25,067	4	3,947	—
Marblehead,	1,053	1,634	6,587	2,782	5,640	2,030	—	—	—	—	42,616	8	376	414
Marbleborough,	1,200	1,575	12,180	8,800	13,000	3,200	—	—	—	—	20,035	3	4,195	248
Middleborough,	1,200	1,575	9,460	9,800	13,000	3,200	—	—	—	—	12,500	2	1,940	—
Milford,	1,200	1,575	2,640	2,640	3,000	—	—	—	—	—	41,935	7	4,975	—
Nantucket,	960	244	8,526	1,330	1,400	6,897	3,005	3,005	—	—	25,880	4	4,660	—
Natick,	1,600	472	95,826	27,520	21,108	6,897	3,000	3,000	—	—	24,097	4	3,577	1,294
New Bedford,	1,600	165	25,872	6,280	7,620	1,320	29,830	3,750	—	—	56,440	30	2,040	3,029
Newburyport,	1,600	5,808	135,392	29,686	29,686	4,555	29,830	3,750	—	—	101,218	10	2,040	7,476
Newton,	1,072	1,268	14,520	17,170	5,910	1,020	1,800	—	—	—	374,188	70	4,588	6,618
North Adams,	1,072	432	29,519	22,760	2,936	1,400	—	—	—	—	64,940	10	2,140	2,000
Northampton,	52	211	6,510	25,750	6,108	2,500	—	—	—	—	57,662	10	4,862	5,102
North Attleborough,	2,600	125	—	12,571	8,030	2,500	—	—	—	—	40,659	9	2,139	311
Norwood,	2,000	565	—	4,165	3,052	928	—	—	—	—	22,029	4	900	—
Otis Co. (Ware),	2,000	565	26,400	5,800	4,750	500	—	—	—	—	63,773	12	413	—
Pittsfield,	—	—	9,450	5,325	2,000	—	—	—	—	—	42,050	7	5,990	—
Plymouth,	—	—	297,710	55,133	61,293	3,745	1,339	27,767	1,583	3,010	19,900	3	4,000	450
Roxbury,	—	—	41,905	42,784	26,538	1,919	5,214	5,738	—	—	139,759	74	1,039	6,235
Roham,	—	—	99,142	10,944	33,199	5,800	4,920	3,005	—	—	148,053	28	213	7,235
South Boston,	—	—	8,095	—	1,325	—	—	—	—	—	162,913	30	4,513	1,156
Southbridge,	459	27	15,185	—	5,015	—	—	—	—	—	11,300	2	830	—
Spencer,	16,029	2,583	95,185	88,563	38,161	2,650	5,507	4,290	—	—	68,945	13	306	687
Springfield,	202	2,513	64,878	20,880	36,185	7,332	600	600	—	—	251,392	47	3,232	8,127
Stoughton,	—	—	65,231	21,016	20,214	1,500	1,400	—	—	—	23,600	3	4,760	—
Taunton,	273	1,314	10,600	8,720	—	—	—	—	—	—	120,947	22	4,787	9,500
Waltham,	200	1,250	13,924	4,798	2,575	2,073	—	—	—	—	115,926	21	5,046	1,783
Woburn,	—	—	15,083	5,855	2,325	1,430	—	—	—	—	39,770	3	4,929	—
Worcester,	11,785	4,532	115,983	66,638	64,224	10,170	8,607	96	2,859	4,416	35,977	6	3,640	1,831
Worcester,	—	—	—	—	—	—	—	—	—	—	8,229,764	60	3,904	57,407
Worcester,	—	—	—	—	—	—	—	—	—	—	8,229,203	1,557	1,303	—

1 Includes 15,297 feet thirty-inch main.
 2 Includes 26,074 feet eighteen-inch main, and 27,378 feet thirty-inch main.
 3 Includes 756 feet nine-inch main.
 4 Includes 5,525 feet eighteen-inch main.
 5 Includes 27 feet 3/4-inch main.
 6 Includes 44,421 feet 3/4-inch main.
 7 Includes 169 feet eighteen-inch main.

METERS.

The total number of meters in use June 30, 1893, was 124,556, representing a nominal capacity of 876,253 lights, being an increase over the previous year of 7,924 meters and 49,614 lights.

The following table shows the details concerning numbers and sizes:—

COMPANY.	NUMBER AND SIZE OF METERS.																Total Number in use June 30, 1893.	Increase during the Year.						
	2	3	5	10	20	30	35	40	45	50	60	80	100	120	125	150			180	200	250	300	400	500
	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	
Adams,	70	94	5	5	10	2	-	-	1	-	1	1	2	-	-	-	-	-	-	-	-	-	192	61
Amesbury,	74	72	14	17	7	-	-	-	4	-	1	-	-	-	-	-	-	-	-	-	-	-	192	11
Amherst,	-	239	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	130	5
Arlington,	-	238	107	42	14	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	449	14
Attol,	-	110	17	12	8	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	155	8
Attleborough,	90	151	21	13	19	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	285	9
Bay State (Boston),	-	17	2	22	6	2	-	-	1	4	1	1	4	-	-	-	-	-	-	-	-	-	48	2
Beverly,	-	12,414	30	6,896	2,637	1,303	-	-	3	1	1	1	2	-	-	-	-	-	-	-	-	-	565	73
Boston,	37	12,414	30	6,896	2,637	1,303	-	-	3	1	1	1	2	-	-	-	-	-	-	-	-	-	30,732	1,089
Brookline,	23	648	215	83	24	11	-	-	-	-	-	2	2	-	-	-	-	-	-	-	-	-	1,022	139
Brookline,	10	953	725	473	226	51	-	-	-	-	-	2	6	-	-	-	-	-	-	-	-	-	2,462	188
Cambridge,	63	4,260	1,859	362	156	66	-	-	3	32	8	13	22	2	-	-	-	-	-	-	-	-	5,581	465
Charlestown,	106	3,366	695	373	29	33	-	-	1	10	5	3	9	2	-	-	-	-	-	-	-	-	4,538	297
Chelsea,	56	1,327	189	47	22	4	-	-	1	15	1	4	4	1	2	-	-	-	-	-	-	-	1,690	10
Chicopee,	1	163	26	14	4	2	-	-	-	2	-	-	8	-	-	-	-	-	-	-	-	-	225	9
Chicopee Falls,	42	54	21	10	4	1	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	166	5
Citizens' (Quincy),	7	228	183	15	3	6	-	-	1	1	1	1	1	-	-	-	-	-	-	-	-	-	590	32
Citizens' (Wakfield),	69	133	68	19	11	9	-	-	-	-	-	3	2	-	-	-	-	-	-	-	-	-	320	10
Clinton,	-	126	58	26	15	5	-	-	-	-	1	2	3	2	-	-	-	-	-	-	-	-	246	10
Cottage City,	-	149	27	4	1	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	184	44
Danvers,	-	85	27	8	5	5	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	138	3
Deerham,	1	251	41	19	13	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	321	7
Dorchester,	43	2,149	1,796	354	70	25	-	-	-	-	-	3	1	1	-	-	-	-	-	-	-	-	4,460	737
East Boston,	690	933	99	40	15	11	-	-	-	-	-	4	1	4	-	-	-	-	-	-	-	-	1,899	95
Easthampton,	5	118	23	13	1	3	-	-	-	-	-	3	-	-	-	-	-	-	-	-	-	-	177	43
Fall River,	-	756	771	151	55	13	-	-	-	-	-	1	5	3	-	-	-	-	-	-	-	-	1,807	175
Fitchburg,	-	390	293	44	29	9	-	-	-	-	-	5	4	5	-	-	-	-	-	-	-	-	792	88
Frammingham,	-	3	128	73	15	7	-	-	-	-	-	4	1	1	-	-	-	-	-	-	-	-	253	42
Gardner,	4	147	10	8	2	-	-	-	-	-	-	1	1	1	-	-	-	-	-	-	-	-	172	39

HIGH-POWER GAS LAMPS.

The following table shows the number of Lungren or other high-power gas lamps in use June 30, 1893 :—

Adams,	67	Lowell,	20
Amesbury,	6	Malden,	150
Athol,	6	Milford,	120
Attleborough,	13	Natick,	4
Beverly,	12	New Bedford,	30
Brockton,	109	Newburyport,	1
Cambridge,	33	Newton,	112
Citizens' (Quincy),	3	North Adams,	125
Clinton,	14	Northampton,	22
Cottage City (Welsbach),	2,270	North Attleborough,	31
Dedham,	9	Pittsfield,	16
East Boston,	150	Plymouth,	41
Fall River (Welsbach),	496	Salem,	6
Fitchburg,	7	Spencer,	4
Framingham (Welsbach),	1,509	Springfield,	6
Gloucester (Albo-carbon),	150	Taunton,	29
Greenfield,	22	Waltham,	10
Haverhill,	198	Ware,	5
Holyoke,	4	Westfield,	25
Lawrence,	188	Worcester,	10

The companies reporting more than fifty gas-stoves in use on June 30, 1893, are as follows :—

Beverly,	105	Malden,	61
Chelsea,	75	Natick,	60
Citizens' (Quincy),	71	New Bedford,	961
Cottage City,	71	Newton,	191
Danvers,	51	North Adams,	100
Dedham,	63	Northampton,	120
East Boston,	150	Plymouth,	120
Fall River,	792	Salem,	300
Fitchburg,	100	Spencer,	392
Framingham,	344	Springfield,	2,747
Gloucester,	200	Taunton,	170
Greenfield,	65	Waltham,	250
Holyoke,	400	Ware,	109
Lawrence,	648	Westfield,	116
Lowell,	1,831	Worcester,	1,898
Lynn,	400		

The following table shows the number of lamps supplied June 30, 1893, the net increase or decrease during the year, the average price per thousand feet received from gas used in street lamps, and the cost per thousand feet of the care of the lamps where this is done by the companies:—

PUBLIC LAMPS—*Coal-gas.*

COMPANY.	Number of Lamps supplied.	INCREASE OR DECREASE DURING THE YEAR.		Average Price received per M, including Expenses.	Expense of Lighting and Care of Lamps per M.
		Increase.	Decrease.		
Amesbury,	14	-	-	\$2 00	-
Beverly,	1	1	-	2 20	-
Boston,	2,467	-	98	1 00	-
Brookline,	781	34	-	1 98	\$0 18
Cambridge,	299	9	-	1 20	-
Charlestown,	582	-	5	1 55	-
Chicopee,	7	-	-	1 98	-
Citizens' (Quincy),	69	-	-	1 37	0 18
Citizens' (Wakefield),	24	-	-	2 15	-
Cottage City,	25	8	-	0 98	-
Dorchester,	1,472	-	-	1 50	-
East Boston,	582	-	9	1 60	-
Fall River,	90	-	58	1 46	-
Fitchburg,	21	-	1	1 60	-
Gloucester,	100	-	2	1 48	-
Greenfield,	-	1	-	-	-
Haverhill,	210	7	-	1 25	-
Holyoke,	39	-	10	1 30	-
Jamaica Plain,	936	57	-	1 77	-
Lowell,	833	-	57	1 10	-
Manufacturers' (Fall River),	20	-	13	1 33	-
Marblehead,	84	3	-	3 72	1 47
Marlborough,	3	-	-	2 34	-
Milford,	29	-	13	1 80	0 37
Nantucket,	-	-	76	2 44	0 46
Natick,	6	-	33	1 12	0 73
New Bedford,	422	9	-	1 80	0 42
Newton,	845	22	-	1 62	0 94
North Adams,	19	-	-	1 09	0 78
North Attleborough,	5	-	-	2 00	-
Roxbury,	1,647	25	-	1 50	-
Salem,	-	-	43	1 60	-
South Boston,	536	-	22	1 50	-
Springfield,	49	-	8	1 25	-
Taunton,	135	3	-	1 50	-
Waltham,	145	-	31	3 04	1 48
Ware,	1	-	-	2 17	-
Westfield,	17	-	-	2 25	-
Worcester,	297	-	-	1 50	-
	12,792				

Oil Gas.

COMPANY.	Number of Lamps supplied.	INCREASE OR DECREASE DURING THE YEAR.		Average Price received per M., including Expenses.	Expense of Lighting and Care of Lamps per M.
		Increase.	Decrease.		
Amherst,	45	-	-	\$5 04	-
Chicopee Falls,	9	-	51	-	-
Ipewich,	12	-	-	3 50	-
Lexington,	102	15	-	2 82	\$0 23
Williamstown,	11	-	-	7 60	-
	179				

PURITY OF GAS.

The law provides that when the gas of any company is found on three consecutive inspections to give less light than sixteen standard English candles, or to contain more than twenty grains of sulphur or ten grains of ammonia per hundred cubic feet of gas, or any sulphuretted hydrogen, a fine of one hundred dollars shall be paid by such company to the city or town supplied by it.

The following table shows the amount of impurities found on the dates stated, and the whole number of inspections during the year, of the gas of the several companies named, as reported to this Board by the State Inspector of Gas : —

Kind of Impurities.	COMPANY.	Amount of Impurity.	Date when found.	Total Number of Inspections during the Year.
Deficient candle-power.	Danvers,	15.8	Mar. 25,	2
	North Adams,	15.9	Dec. 13,	4
	Salem,	15.4	Oct. 28,	8
	Westfield,	15.3	Dec. 13,	3
Ammonia, grains per 100 cu. ft.	Chelsea,	15.4	Dec. 30,	7
	Citizens' (Quincy),	14.6	Mar. 10,	3
	Citizens' (Quincy),	20.0	Oct. 13,	—
	East Boston,	18.5	Feb. 3,	9
	East Boston,	11.2	Apr. 12,	—
	Greenfield,	13.2	Oct. 4,	2
	Holyoke,	10.9	June 28,	10
	Holyoke,	11.2	Aug. 9,	—
	Jamaica Plain,	35.7	July 28,	9
	Malden,	16.4	Jan. 26,	8
	Malden,	12.1	Apr. 27,	—
Milford,	26.8	Mar. 10,	4	
Sulphur, grains per 100 cu. ft.	Pittsfield,	21.4	Sept. 12,	4
Sulphuretted Hydrogen.	Amesbury,	Trace.	June 14,	3
	Natick,	"	Nov. 4,	3
	North Adams,	"	Dec. 13,	4
	Salem,	"	Feb. 2,	8
	Salem,	"	Mar. 7,	—
	Salem,	"	Apr. 14,	—
	Spencer,	"	Mar. 16,	3
	Spencer,	"	Nov. 23,	—
	Springfield,	"	Feb. 8,	16
	Springfield,	"	Nov. 24,	—
Springfield,	"	Dec. 14,	—	

Of the quantities of ammonia cited above the two at East Boston, Holyoke, Malden and Quincy were consecutive ; as was also the case with the three instances of sulphuretted hydrogen at Salem and the two in Spencer and Springfield.

A study of the inspections of the coal-gas companies made during the five years from 1889 to 1893, inclusive, shows the following facts:—

	1889.	1889.	1891.	1892.	1893.
Number of inspections made,	451	448	488	486	515
Number of companies subject to inspection,	59	59	58	70	68
Number of companies showing deficiency in candle-power,	4	2	1	1	4
Highest candle-power, not including ten oil-gas companies,	22.1	25.4	27.3	28.2	27.7
Lowest candle-power, not including ten oil-gas companies,	14.2	13.8	14.0	15.7	15.3
Average candle-power, not including ten oil-gas companies,	17.59	17.79	18.13	19.25	19.80
Number of companies showing sulphuretted hydrogen,	4	9	5	8	6
Number of companies showing excess of sulphur,	1	1	1	2	1
Number of companies showing excess of ammonia,	9	15	16	12	8
Largest amount of sulphur,	22.9	24.1	22.5	32.9	21.4
Smallest amount of sulphur,	1.5	1.4	0.9	1.0	0.7
Average amount of sulphur,	7.32	10.08	9.53	9.46	8.32
Largest amount of ammonia,	32.3	37.0	54.9	40.4	35.7
Smallest amount of ammonia,	1.-	1.-	1.-	1.-	1.-
Average amount of ammonia,	2.82	3.01	3.42	2.5	2.24

The inspections of the oil-gas companies showed:—

	1889.	1890.	1891.	1892.	1893.
Highest candle-power,	55.0	70.5	53.6	60.4	59.6
Lowest candle-power,	20.8	21.1	20.2	21.6	22.5
Average candle-power,	34.72	39.04	33.62	33.50	32.34

ELECTRIC LIGHT.

The following table gives the names of those companies in active operation on June 30 last, together with the localities supplied and the amount of capital stock: —

CORPORATE NAME.	LOCALITIES SUPPLIED.	CAPITAL.
Adams Electric Light and Power Co.,	Adams,	\$8,500
Amesbury Electric Light, Heat and Power Co.,	Amesbury,	50,000
Amherst Gas Co.,	Amherst,	—
Andover Electric Co.,	Andover,	30,000
Athol Gas and Electric Co.,	Athol,	—
Beverly Gas and Electric Co.,	Beverly,	—
Blue Hill Electric Co.,	Canton,	22,000
Boston Electric Light Co.,	Boston,	1,596,200
Bridgewater Electric Co.,	Bridgewater,	15,000
Brookline Gas Light Co.,	Brookline, Boston (Brighton),	—
Cambridge Electric Light Co.,	Cambridge,	200,000
Charlestown Gas and Electric Co.,	Charlestown,	—
Chelsea Gas Light Co.,	Chelsea,	—
Chicopee Electric Light Co.,	Chicopee,	10,000
Citizens' Gas Light Co. of Reading, South Reading and Stoneham,	Wakefield,	—
Clinton Gas Light Co.,	Clinton,	—
Cohasset Electric Co.,	Cohasset, Scituate,	30,000
Cottage City Gas and Electric Light Co.,	Cottage City,	—
Dedham Electric Co.,	Dedham,	60,000
Easthampton Gas Co.,	Easthampton,	—
Edison Electric Illuminating Co. of Boston,	Boston,	2,070,800
Edison Electric Illuminating Co. of Brockton,	Brockton,	100,000
Edison Electric Illuminating Co. of Fall River,	Fall River,	90,000
Electric Light and Power Co. of Abington and Rockland,	Abington, Rockland,	41,200
Eliot Falls Electric Light Co.,	—	81,800
Fall River Electric Light Co.,	Fall River,	120,000
Fitchburg Gas Co.,	Fitchburg,	—
Framingham Electric Co.,	Framingham, Ashland, Sherborn,	80,000
Franklin Electric Light Co.,	Turner's Falls,	10,000
Gardner Electric Light Co.,	Gardner,	30,000
Gloucester Electric Co.,	Gloucester, Rockport,	50,000
Great Barrington Electric Light Co.,	Great Barrington,	23,800
Greenfield Electric Light and Power Co.,	Greenfield, Deerfield,	30,000
Haverhill Electric Co.,	Haverhill, Bradford,	127,500
Holyoke Water Power Co.,	Holyoke,	—
Hudson Electric Light Co.,	Hudson,	2 15,000
Hull Electric Light and Power Co.,	Hull,	60,000
Hyde Park Electric Light Co.,	Hyde Park,	100,000
Lawrence Gas Co.,	Lawrence, No. Andover, Methuen,	—
Lee Electric Co.,	Lee,	20,000
Leicester Electric Co.,	Leicester,	25,000
Leominster Electric Light and Power Co.,	Leominster,	50,000
Lowell Electric Light Corporation,	Lowell, Dracut, Tyngsboro',	300,000
Lynn Gas and Electric Co.,	Lynn, Swampscott, Nahant,	—
Malden Electric Co.,	Malden, Melrose, Medford, Everett,	150,000

¹ Sold only to town of Wellesley.

² Par value \$25.00 per share.

CORPORATE NAME.	LOCALITIES SUPPLIED.	CAPITAL.
Marlborough Electric Co.,	Marlborough,	\$30,000
Middleborough Gas and Electric Co.,	Middleborough,	-
Millford Electric Light and Power Co.,	Millford, Hopedale,	40,000
Millbury Electric Co.,	Millbury,	15,000
Milton Light and Power Co.,	Milton,	30,000
Nantucket Electric Light Co.,	Nantucket,	25,000
Natick Electric Co.,	Natick, Wayland,	40,000
New Bedford Gas and Edison Light Co.,	New Bedford, Fairhaven,	-
Newburyport Gas and Electric Co.,	Newburyport,	-
Newton and Watertown Gas Light Co.,	Newton, Watertown,	-
North Adams Gas Light Co.,	North Adams,	-
Northampton Electric Lighting Co.,	Northampton,	58,700
North Attleborough Steam and Electric Co.	Attleborough, North Attle-	
	borough, Wrentham,	80,000
North Shore Electric Co.,	Revere, Winthrop,	125,000
Orange Electric Light Co.,	Orange,	45,000
Palmer and Monson Electric Co.,	Palmer, Monson,	30,000
Pittsfield Electric Co.,	Pittsfield,	100,000
Plymouth Electric Light Co.,	Plymouth,	90,000
Quincy Electric Light and Power Co.,	Quincy,	89,700
Salem Electric Lighting Co.,	Salem, Peabody,	175,000
Somerville Electric Light Co.,	Somerville, Arlington, Bel-	
	mont,	200,000
Southbridge Gas and Electric Co.,	Southbridge,	-
South Hadley Falls Electric Light Co.,	South Hadley, Chicopee,	
	in part,	7,000
Spencer Gas Co.,	Spencer,	-
Stoughton Gas and Electric Co.,	Stoughton,	-
Suburban Light and Power Co.,	Boston,	174,400
Taunton Electric Lighting Co.,	Taunton,	50,000
Union Electric Light Co.,	Franklin,	20,000
United Electric Light Co.,	Springfield,	500,000
Uxbridge and Northbridge Electric Co.,	Uxbridge, Northbridge,	39,200
Waltham Gas Light Co.,	Waltham,	-
Ware Electric Co.,	Ware,	20,000
Webster Electric Co.,	Webster, Dudley,	45,000
Westborough Electric Light and Power Co.,	Westborough,	25,000
Westfield Gas Light Co.,	Westfield,	-
Weymouth Light and Power Co.,	Weymouth, Hingham,	75,000
Whitman Electric Co.,	Whitman,	35,000
Winchendon Electric Light and Power Co.,	Winchendon,	12,000
Woburn Electric Light Co.,	Woburn, Winchester, Stone-	
	ham,	120,000
Worcester Electric Light Co.,	Worcester,	200,000

³ Par value \$10.00 per share.

In the case of the several gas companies doing electric lighting, the capital will be found in the table of gas companies.

The following companies have bonds and notes outstanding:—

Abington and Rockland,	\$55,500	Marlborough,	\$54,900
Adams,	9,000	Milford,	20,500
Amesbury,	50,000	Millbury,	16,000
Andover,	28,000	Milton,	36,000
Blue Hill (Canton),	21,450	Nantucket,	31,000
Boston,	353,000	Natick,	45,000
Bridgewater,	15,000	Northampton,	22,000
Cambridge,	200,000	North Attleborough,	75,000
Chicopee,	7,000	North Shore,	142,900
Cohasset,	9,000	Orange,	45,000
Dedham,	52,500	Palmer,	67,000
Edison (Boston),	780,500	Pittsfield,	75,000
Edison (Brockton),	134,750	Plymouth,	80,000
Edison (Fall River),	43,500	Quincy,	23,800
Eliot Falls,	1,580	Salem,	95,000
Fall River,	10,500	Somerville,	96,800
Framingham,	50,000	South Hadley Falls,	3,900
Gloucester,	50,000	Suburban (Boston),	110,375
Great Barrington,	14,500	Taunton,	25,000
Greenfield,	10,500	Union (Franklin),	30,000
Haverhill,	81,000	United (Springfield),	160,000
Hudson,	4,500	Uxbridge and Northbridge,	25,000
Hull,	60,000	Ware,	16,500
Hyde Park,	88,800	Westborough,	19,400
Lee,	15,000	Weymouth,	75,000
Leicester,	20,000	Whitman,	25,000
Leominster,	82,000	Winchendon,	18,000
Lowell,	158,000	Woburn,	207,000
Malden,	211,000	Worcester,	100,000

The following table shows the whole number of stockholders, the number resident in Massachusetts, and the value at par of the stock held in the State on June 30, 1893:—

COMPANY.	Whole Number of Stockholders.	Number Resident in Massachusetts.	Value of Stock held in Massachusetts.
Abington and Rockland,	136	136	\$41,200
Adams,	7	6	8,300
Amesbury,	35	34	45,200
Andover,	36	35	29,500
Blue Hill (Canton),	3	3	22,000
Boston,	510	149	685,100
Bridgewater,	14	14	15,000
Cambridge,	38	38	200,000
Chicopee,	6	6	10,000
Cohasset,	30	30	30,000

COMPANY.	Whole Number of Stockholders.	Number Resident in Massachusetts.	Value of Stock held in Massachusetts.
Dedham,	33	33	\$60,000
Edison (Boston),	254	242	1,788,100
Edison (Brockton),	10	9	82,000
Edison (Fall River),	48	44	78,500
Eliot Falls,	6	6	81,800
Fall River,	54	44	141,733
Frammingham,	8	8	74,800
Franklin (Turner's Falls),	25	25	10,000
Gardner,	12	12	30,000
Gloucester,	10	10	50,000
Great Barrington,	21	9	6,800
Greenfield,	41	32	23,400
Haverhill,	62	62	127,500
Hudson,	13	13	9,125
Hull,	4	4	60,000
Hyde Park,	27	23	87,800
Lee,	7	7	20,000
Leicester,	11	11	25,000
Leominster,	8	8	9,300
Lowell,	372	332	275,000
Malden,	43	38	135,800
Marlborough,	9	9	30,000
Millbury,	26	26	15,000
Milton,	6	6	30,000
Natick,	7	7	2,500
Northampton,	65	65	58,700
North Attleborough,	8	2	39,400
North Shore,	12	11	6,100
Orange,	5	5	45,000
Palmer,	11	7	14,600
Pittsfield,	45	43	92,300
Plymouth,	6	6	90,000
Quincy,	116	116	89,700
Salem,	130	127	168,500
Somerville,	249	240	194,700
South Hadley Falls,	3	3	7,000
Suburban (Boston),	12	10	101,000
Taunton,	17	17	50,000
Union (Franklin),	4	4	500
United (Springfield),	173	159	438,000
Uxbridge and Northbridge,	52	51	38,800
Ware,	41	41	20,000
Westborough,	20	18	24,400
Weymouth,	11	11	61,800
Whitman,	9	9	35,000
Winchendon,	28	28	12,000
Woburn,	60	56	11,520
Worcester,	102	100	199,500

The following show the aggregate results of the operation of the electric light central stations in the State for the year ending June 30, 1892, and for the year ending June 30, 1893 :—

	YEAR ENDING JUNE 30.	
	1892.	1893.
RECEIPTS.		
For light and power,	\$2,947,199 64	\$3,427,576 84
From other sources,	23,438 30	10,790 67
	\$2,970,637 94	\$3,438,367 51
EXPENSES.		
For manufacture,	\$1,156,320 69	\$1,376,946 15
distribution,	386,084 45	463,535 46
office expenses and management,	194,999 25	254,245 01
taxes,	107,291 15	123,448 96
miscellaneous,	170,707 32	161,076 59
	\$2,015,402 86	\$2,379,252 17
Leaving a balance of	\$955,235 08	\$1,059,115 34
Of this profit, the gas companies made in their electrical departments,	189,225 74	188,139 90
Leaving for the electric light companies,	\$766,009 34	\$870,975 44
To which should be added the income from rents, jobbing, etc., amounting to	195,280 73	107,512 17
Making a total of	\$961,290 07	\$978,487 61
Against which the following charges were made:—		
Interest,	\$195,094 15	\$220,175 43
Dividends,	323,581 00	434,328 00
Depreciation,	210,168 79	214,729 89
Sundry items,	32,227 49	104,086 47
	\$761,071 43	\$983,319 79
Leaving a surplus for the year of	\$200,218 64	
Leaving a deficit for the year of		\$4,832 18

Six of the companies appear not to have earned expenses, and twenty-six others have not earned sufficient to warrant the declaration of any dividend.

Profits in the operation of the business have increased over the previous year by \$104,966.10, but interest charges and dividends have increased yet more, making a deficit when the entire transactions of all the companies for the year are considered.

In the appendix will be found, under date of June 30, 1893, the separate balance sheets, profit and loss and manufacturing accounts of the electric companies, as taken from the annual returns, with corrections as made by the Board after examination and correspondence with the officers of the several companies.

Aggregates from the balance sheets of the electric companies only, taken from the returns of 1892 and 1893, show the following facts:—

	June 30, 1892.	June 30, 1893.
ASSETS:—		
Construction accounts, including patent rights and franchises,	\$11,097,808 20	\$13,030,611 53
Cash on hand,	419,639 53	238,539 80
Due for light and power,	238,708 79	301,233 79
Other accounts due,	68,026 85	135,323 15
Materials, etc.,	460,153 63	369,042 45
Notes receivable,	69,229 09	5,810 55
Investments,	85,291 10	194,801 96
	\$12,438,857 19	\$14,275,363 23
LIABILITIES:—		
Capital,	\$6,539,700 00	\$8,088,533 34
Bonds,	2,548,050 00	2,898,900 00
Notes payable,	1,767,907 27	1,958,782 86
Unpaid bills,	657,947 76	433,544 51
Unpaid dividends,	2,462 48	1,042 00
Interest due and unpaid,	29,991 06	43,095 97
Other items,	345,831 67	78,173 78
	\$11,791,890 24	\$13,502,072 46
Reserved and depreciation funds,	132,825 32	218,877 76
	\$11,924,715 56	\$13,720,950 22
Surplus,	514,141 63	554,413 01
	\$12,438,857 19	\$14,275,363 23
Of these companies—		
37 ¹ show an aggregate surplus of	\$578,266 71	\$671,261 16
23 ² show an aggregate deficit of	64,125 08	116,848 15
Leaving total net surplus, as shown above,	\$514,141 63	\$554,413 01
Which, added to reserves carried as liabilities,	132,825 32	218,877 76
Would show an actual surplus of	\$646,966 95	\$773,290 77
Equivalent to per cent. on capital of about	9.8	9.5

¹ Thirty-nine in 1892.

² Seventeen in 1892.

The following table shows the value of the plant of each company, as assessed by the local authorities :—

COMPANY.	Assessed Valuation.	COMPANY.	Assessed Valuation.
Abington and Rockland,	\$30,600	Marlborough,	\$30,000
Adams,	9,500	Millford,	—
Amesbury,	27,000	Millbury,	15,000
Andover,	57,629	Milton,	30,000
Blue Hill (Canton),	42,099	Nantucket,	10,000
Boston,	607,400	Natick,	30,000
Bridgewater,	30,829	Northampton,	39,000
Cambridge,	247,000	North Attleborough,	40,350
Chicopee,	9,000	North Shore,	72,200
Cohasset,	2,000	Orange,	15,200
Dedham,	47,000	Palmer,	12,500
Edison (Boston),	816,300	Pittsfield,	100,000
Edison (Brockton),	91,250	Plymouth,	30,150
Edison (Fall River),	72,600	Quincy,	47,000
Fall River,	100,000	Salem,	195,000
Framingham,	40,000	Somerville,	118,000
Franklin (Turner's Falls),	9,000	South Hadley Falls,	3,500
Gardner,	26,000	Suburban (Boston),	51,600
Gloucester,	43,000	Taunton,	25,000
Great Barrington,	4,500	Union (Franklin),	15,600
Greenfield,	27,000	United (Springfield),	321,600
Haverhill,	97,000	Uxbridge and Northbridge,	12,000
Hudson,	2,500	Ware,	20,000
Hull,	25,100	Westborough,	9,300
Hyde Park,	92,000	Weymouth,	40,050
Lee,	12,000	Whitman,	21,000
Leicester,	14,950	Winchendon,	6,000
Leominster,	50,800	Woburn,	79,140
Lowell,	180,620	Worcester,	252,500
Malden,	111,900		

The following table shows the amounts paid by the companies for taxes, including those paid by the gas companies on account of their electric plants :—

COMPANY.	Taxes paid.	COMPANY.	Taxes paid.
Abington and Rockland,	\$678 64	Charlestown,	\$1,300 00
Adams,	151 92	Chelsea,	1,200 00
Amherst,	73 09	Chicopee,	161 08
Amesbury,	399 17	Citizens' (Wakefield),	372 16
Andover,	162 10	Clinton,	1,177 31
Athol,	111 94	Cohasset,	166 39
Beverly,	825 36	Cottage City,	58 40
Blue Hill (Canton),	6 67	Dedham,	1,072 92
Boston,	18,327 38	Easthampton,	108 22
Bridgewater,	193 44	Edison (Boston),	23,197 18
Brookline,	2,232 41	Edison (Brockton),	1,339 05
Cambridge,	3,911 04	Edison (Fall River),	1,505 11

COMPANY.	Taxes paid.	COMPANY.	Taxes paid.
Fall River,	\$2,284 41	Northampton,	\$615 09
Fitchburg,	900 00	North Attleborough,	1,278 31
Framingham,	974 02	North Shore,	1,570 40
Franklin (Turner's Falls),	185 34	Orange,	322 33
Gardner,	613 84	Palmer,	233 84
Gloucester,	683 59	Pittsfield,	1,320 00
Great Barrington,	204 34	Plymouth,	225 82
Greenfield,	403 67	Quincy,	1,423 56
Haverhill,	1,451 63	Salem,	3,147 66
Holyoke,	2,978 10	Somerville,	2,636 15
Hudson,	57 81	Southbridge,	417 38
Hull,	74 40	South Hadley Falls,	138 43
Hyde Park,	1,137 20	Spencer,	238 92
Lawrence,	2,118 22	Stoughton,	191 66
Lee,	324 27	Suburban (Boston),	593 67
Leicester,	194 06	Taunton,	688 68
Leominster,	1,102 69	Union (Franklin),	286 75
Lowell,	4,236 76	United (Springfield),	4,688 84
Lynn,	2,689 78	Uxbridge and Northbridge,	222 94
Malden,	2,279 33	Waltham,	1,679 93
Marlborough,	387 85	Ware,	306 62
Middleborough,	330 87	Webster,	311 54
Millford,	611 05	Westborough,	164 76
Millbury,	173 57	Westfield,	230 02
Milton,	96 00	Weymouth,	1,239 63
Nantucket,	200 42	Whitman,	286 49
Natick,	591 87	Winchendon,	90 24
New Bedford,	6,257 77	Woburn,	1,156 80
Newburyport,	1,018 91	Worcester,	3,404 93
Newton,	755 00		
North Adams,	259 78		\$123,448 96

DIVIDENDS.

The dividends declared by the several companies during the year are shown in the following table: —

COMPANY.	Rate Per Cent.	Amount of Dividends.
Abington and Rockland,	6	\$1,873 50
Adams,	—	—
Amesbury,	4½	2,023 00
Andover,	—	—
Blue Hill (Canton),	—	—
Boston,	8	108,510 00
Bridgewater,	—	—
Cambridge,	6	12,000 00
Chicopee,	—	—
Cohasset,	—	—
Dedham,	6	3,600 00
Edison (Boston),	8	149,298 00
Edison (Brockton),	6	6,000 00

* No dividend declared.

COMPANY.	Rate Per Cent.	Amount of Dividends.
Edison (Fall River),	8	\$7,200 00
Eliot Falls,	-	0-
Fall River,	6	7,200 00
Framingham,	-	0-
Franklin (Turner's Falls),	5	500 00
Gardner,	8½	2,500 00
Gloucester,	3	1,600 00
Great Barrington,	-	0-
Greenfield,	-	0-
Haverhill,	6	7,650 00
Hudson,	-	0-
Hull,	-	0-
Hyde Park,	4½	4,500 00
Lee,	-	0-
Leicester,	-	0-
Leominster,	-	0-
Lowell,	7	20,993 00
Malden,	8	12,000 00
Marlborough,	-	0-
Millford,	-	0-
Millbury,	-	0-
Milton,	-	0-
Nantucket,	-	0-
Natick,	-	0-
Northampton,	2½	1,467 50
North Attleborough,	-	0-
North Shore (Revere),	-	0-
Orange,	-	0-
Palmer and Monson,	-	0-
Pittsfield,	5	5,000 00
Plymouth,	-	0-
Quincy,	6	5,382 00
Salem,	6	10,500 00
Somerville,	6	11,163 00
South Hadley Falls,	-	0-
Suburban (Boston),	-	0-
Taunton,	7	3,500 00
Union (Franklin),	1½	300 00
United (Springfield),	6½	30,500 00
Uxbridge and Northbridge,	2	768 00
Ware,	6	1,200 00
Westborough,	-	0-
Weymouth,	-	0-
Whitman,	-	0-
Winchendon,	-	0-
Woburn,	1	1,200 00
Worcester,	8	16,000 00
		<hr/>
		\$134,328 00

* No dividend declared.

The following table shows the system used, the maximum dynamo capacity and nominal candle-power of the lamps of each company June 30, 1893:—

COMPANY.	System used.	Maximum Dynamo Capacity.	Nominal Candle- power.
Abington and Rockland,	Edison,	141	1,200
	Westinghouse,	2,200	16
	National,	2,500	16
	Thomson-Houston,	650	16
Adams, ¹	Thomson-Houston,	45	1,200
	Westinghouse,	500	16
Amesbury, ²	Thomson-Houston,	500	16
	Westinghouse,	90	1,200
Amherst,	Westinghouse,	1,100	16
Andover,	Thomson-Houston,	50	1,200
Athol,	Thomson-Houston,	2,650	16
	Westinghouse,	50	1,200
Beverly,	Thomson-Houston,	35	2,000
	Westinghouse,	100	1,200
Bridgewater,	Waterhouse,	650	16
	Westinghouse,	35	2,000
Blue Hill (Canton),	Westinghouse,	750	16
	Thomson-Houston,	60	2,000
Boston, ³	Thomson-Houston,	750	16
	Thomson-Houston,	2,270	2,000
	Thomson-Houston,	50	1,200
	Thomson-Houston,	14,700	16
	Brush,	1,400	2,000
	American,	50	2,000
	New England Weston,	2,000	16
	Sun,	900	16
	Thomson-Houston,	400	2,000
	Westinghouse,	3,000	16
Brookline, ⁴	Thomson-Houston,	630	1,200
	Thomson-Houston,	5,200	16
Cambridge, ⁵	Thomson-Houston,	300	2,000
	Thomson-Houston,	650	16
Charlestown,	Thomson-Houston,	300	1,200
	Thomson-Houston,	1,850	16
Chelsea, ⁶	Thomson-Houston,	100	1,200
Chicopee,	Thomson-Houston,	45	1,200
Citizens' (Wakefield), ⁷	Thomson-Houston,	650	16
	Schuyler,	90	1,200
Clinton,	Thomson-Houston,	2,950	16
Cohasset,	Thomson-Houston,	2,300	16
Cottage City,	Bull,	60	1,600
	Thomson-Houston,	60	1,200
Dedham,	Thomson-Houston,	1,950	16
Easthampton,	Waterhouse,	35	1,800
	Edison,	76,800	16
Edison (Boston),	Edison,	836	15
	Edison,	6,100	16
Edison (Brockton), ⁸	Thomson-Houston,	205	2,000
	Thomson-Houston,	650	16
Edison (Fall River),	Edison,	7,910	16
Elot Falls,	Thomson-Houston,	1,000	16

¹ Power generator 80 H. P.² Power generator 62 K. W.³ Power generators 230 H. P.⁴ Power generator 60 H. P.⁵ Power generators 120 K. W.⁶ Power generator 40 H. P.⁷ Power generator 80 H. P.⁸ Power generator 100 H. P.

COMPANY.	System used.	Maximum Dynamo Capacity.	Nominal Candle- power.	
Fall River,	Thomson-Houston,	400	2,000	
		226	1,200	
		650	16	
Fitchburg, ¹	Thomson-Houston,	295	1,200	
		1,300	16	
		140	1,200	
Framingham,	Thomson-Houston,	2,800	16	
Franklin (Turner's Falls),	Thomson-Houston,	30	2,000	
		600	16	
Gardner,	Thomson-Houston,	100	1,200	
		1,800	16	
Gloucester, ²	Thomson-Houston,	150	1,200	
		1,300	16	
Great Barrington,	Schuyler,	60	1,500	
		Edison,	600	16
		Westinghouse,	1,550	16
Greenfield,	Thomson-Houston,	45	1,200	
		800	16	
		Westinghouse,	750	16
Haverhill, ³	Thomson-Houston,	75	2,000	
		95	1,200	
		2,000	16	
Holyoke,	Brush,	60	2,000	
		2,000	16	
		365	2,000	
Hudson,	Schuyler,	291	1,200	
		Edison,	1,000	16
Hull, ⁴	Thomson-Houston,	45	1,200	
		650	16	
Hyde Park,	Westinghouse,	3,000	16	
		200	2,000	
Lawrence,	Thomson-Houston,	3,900	16	
		Thomson Houston,	350	2,000
		Fort Wayne,	35	2,000
Lee,	Edison,	400	20	
		5,600	16	
		30	1,200	
Leicester,	Thomson-Houston,	1,650	16	
		1,550	16	
Leominster,	Thomson-Houston,	100	1,200	
		1,950	16	
Lowell, ⁵	Thomson-Houston,	700	2,000	
		5,600	16	
		Edison,	100	2,000
Lynn, ⁶	Thomson-Houston,	525	2,000	
		190	1,200	
		5,250	16	
Malden, ⁷	Thomson-Houston,	245	1,200	
		6,200	16	
Marlborough,	Schuyler,	250	1,200	
		Edison,	1,000	16
Middleborough,	Thomson-Houston,	35	1,200	
		650	16	
		Waterhouse,	35	1,700
Millbury,	Thomson-Houston,	60	1,200	
		650	16	
Milford,	Thomson-Houston,	95	1,200	
		1,700	16	
Milton,	Thomson-Houston,	1,650	16	
		75	1,200	
Nantucket,	Thomson-Houston,	1,150	16	

¹ Power generator 80 H. P.² Power generators 100 H. P.³ Power generators 400 H. P.⁴ Power generator 85 H. P.⁵ Power generators 100 K. W.⁶ Power generator 60 K. W.⁷ Power generators 255 H. P.

COMPANY.	System used.	Maximum Dynamo Capacity.	Nominal Candle- power.	
Natick, ¹	Thomson-Houston,	90	1,200	
		2,600	16	
New Bedford, ²	Thomson-Houston,	350	2,000	
		118	1,200	
		American,	110	2,000
		Westinghouse,	100	1,600
		Edison,	5,800	16
Newburyport, ³	Thomson-Houston,	7,440	16	
		210	1,200	
		400	16	
Newton,	Thomson-Houston,	150	16	
		145	1,200	
North Adams,	Thomson-Houston,	5,000	16	
		180	1,200	
Northampton,	Thomson-Houston,	1,000	16	
		190	1,200	
North Attleborough,	Thomson-Houston,	1,950	16	
		Schuyler,	90	1,200
		Thomson-Houston,	310	1,200
North Shore (Revere), ²	Thomson-Houston,	1,000	16	
		200	1,200	
Orange,	Thomson-Houston,	3,300	16	
		50	1,200	
Palmer,	Thomson-Houston,	1,150	16	
		50	1,200	
Pittsfield, ⁴	Thomson-Houston,	1,300	16	
		170	1,200	
Plymouth, ⁵	Thomson-Houston,	4,850	16	
		150	1,200	
Quincy,	Thomson-Houston,	1,000	16	
		150	1,200	
Salem, ⁶	Thomson-Houston,	1,000	16	
		1,600	16	
Somerville,	Thomson-Houston,	360	2,000	
		5,900	16	
Southbridge,	Thomson-Houston,	545	1,200	
		4,800	16	
South Hadley Falls,	Thomson-Houston,	100	1,200	
		600	16	
Spencer,	Ball,	1,400	16	
		70	1,200	
Stoughton,	Ball,	70	800	
		200	2,000	
Suburban (Boston), ⁷	American,	75	1,200	
		Westinghouse,	4,850	16
		Brush,	95	2,000
		Thomson-Houston,	900	16
		Brush,	270	1,200
Taunton,	Thomson-Houston,	2,000	16	
		2,000	16	
		Arnoux and Hochhausen,	10	2,000
Union (Franklin),	Thomson-Houston,	50	1,200	
		1,150	16	
United (Springfield), ⁸	Edison,	45	1,200	
		Westinghouse,	6,650	16
		Thomson-Houston,	690	1,200
Uxbridge and Northbridge,	Thomson-Houston,	2,000	16	
		120	2,000	
	Westinghouse,	1,500	16	

¹ Power generator 125 H. P.² Power generator 25 K. W.³ Power generators 252 K. W.⁷ Power generators 100 K. W.⁴ Power generators 180 H. P.⁵ Power generators 220 H. P.⁶ Power generators 85 H. P.⁸ Power generators 1,030 H. P.

COMPANY.	System used.	Maximum Dynamo Capacity.	Nominal Candle- power.
Waltham, ¹	Thomson-Houston,	245	1,200
		3,950	16
Ware,	Thomson-Houston,	50	1,200
		650	16
Webster,	Thomson-Houston,	80	1,200
		500	16
Westborough,	Thomson-Houston,	50	1,200
		1,100	16
Westfield,	{ Schuyler,	70	2,000
	{ Thomson-Houston,	45	1,200
		1,150	16
Weymouth,	Thomson-Houston,	200	1,200
		1,300	16
Whitman,	Thomson-Houston,	100	1,200
		1,500	16
Winchendon,	Thomson-Houston,	50	1,200
		650	16
		185	2,000
	Thomson-Houston,	100	1,200
		2,700	16
Woburn, ²	Brush,	45	1,200
	Edison,	800	16
Worcester, ³	Thomson-Houston,	820	2,000
		4,000	16

¹ Power generators 340 H. P.

² Power generators 250 H. P.

³ Power generator 125 H. P.

The following table shows the number of electric lights of various candle-power which represent the dynamo capacity of all the companies June 30, 1891, 1892 and 1893 : —

	1891.	1892.	1893.
16 candle-power,	181,270	214,790	292,340
20 " "	} 8,530	900	400
25 " "		600	-
15 " "	836	836	836
2,000 " "	8,401	9,633	9,910
1,200 " "	6,447	8,499	9,121
1,600 " "	160	160	160
1,500 " "	60	60	60
1,800 " "	} 200	35	35
1,700 " "		125	35
800 " "	70	70	70

The following table shows the number of boilers, their total rated horse-power, the number of engines and the total rated horse-power of the same, and the number of dynamos of the different companies on June 30 last; also the amount of fuel used during the year ending on that day: —

COMPANY.	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamos.	Coal used. Tons.
Abington and Rockland,	2	150	2	375	6	998
Adams,	2	150	2	225	3	860 ¹
Amherst,	1	100	1	75	1	268 ¹
Amesbury,	3	375	3	435	6	1,244
Andover,	3	350	2	180	3	1,683
Athol,	1	120	1	65	1	161
Beverly,	1	104	1	175	4	358 ¹
Blue Hill (Canton),	1	135	1	135	2	305
Boston,	36	5,325	45	5,865	110	21,906 ¹
Bridgewater,	2	200	1	80	2	304
Brookline,	6	625	3	760	12	2
Cambridge,	8	1,000	6	1,140	20	4,350
Charlestown,	6	625	6	435	11	2,493
Chelsea,	3	600	5	594	9	1,381
Chicopee,	1	—	2	165	2	—
Citizens' (Wakefield),	2	250	2	250	4	750
Clinton,	2	250	2	325	6	1,020 ¹
Cohasset,	1	150	2	180	3	256
Cottage City,	1	60	1	50	2	56
Dedham,	2	220	2	200	4	747 ¹
Easthampton,	1	60	1	45	1	118
Edison (Boston),	21	5,224	36	6,920	72	27,103
Edison (Brockton),	6	720	8	925	15	2,993
Edison (Fall River),	5	712	5	635	10	17,734
Eliot Falls,	1	—	1	—	1	—
Fall River,	3	600	6	650	14	1,995
Fitchburg,	3	300	4	450	8	593
Framingham,	2	250	2	250	7	974 ¹
Franklin,	11	—	—	—	2	—
Gardner,	2	160	3	200	5	650
Gloucester,	3	375	3	550	6	12,877
Great Barrington,	2	195	2	170	6	619
Greenfield,	2	225	3	225	4	12,933
Haverhill,	4	600	2	600	7	750
Holyoke,	5	825	14	800	24	206
Hudson,	1	80	1	60	2	198
Hull,	2	300	3	455	6	210
Hyde Park,	3	450	3	500	7	12,853
Lawrence,	7	884	10	1,100	18	16,954
Lee,	3	260	17	270	4	480
Leicester,	2	230	18	210	3	295 ¹
Leominster,	2	250	3	600	4	1,264
Lexington,	1	125	2	160	2	130

¹ Also 27 tons dust.² Also 227¹ chaldrons coke.³ Steam bought.⁴ Also 192 tons screenings and sparks.⁵ Also 33,362 bushels coke.⁶ 2 water wheels 100 H. P.⁷ Also 5 cords wood.⁸ Also 246¹ tons screenings⁹ Also 1 water wheel 60 H. P.² 206,422 bushels coke.⁴ Also 326 tons screenings and 124 chaldrons coke.⁵ Also 68 tons screenings.⁶ 1 water wheel 140 H. P.¹⁰ Also 518 tons other fuel.¹² Also 426 tons screenings.¹⁴ Also 4 water wheels 1,120 H. P.¹⁶ Also 47 chaldrons coke.¹⁸ Also 2 water wheels 60 H. P.

COMPANY.	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamos.	Coal used. Tons.
Lowell,	7	1,050	3	1,050	25	5,059
Lynn,	7	900	5	1,150	24	3,779½
Malden,	6	750	7	775	13	4,008
Marlborough,	2	210	3	200	8	1,482½
Middleborough,	1	100	2	90	3	256
Milford,	2	160	3	270	6	688
Milbury,	2	130	2	100	2	49½
Milton,	1	120	1	150	2	538½
Nantucket,	2	205	2	150	4	4,688½
Natick,	2	250	2	300	5	700
New Bedford,	12	1,528	14	2,255	35	5,619
Newburyport,	2	200	3	215	8	485
Newton,	4	600	3	935	8	1,682
North Adams,	1	150	2	225	5	350
Northampton,	3	280	3	305	7	800
North Attleborough,	4	620	10	840	10	4,980
North Shore,	4	455	4	795	8	11,897
Orange,	2	120	2	185	4	500
Palmer,	1	125	18	120	2	550
Pittsfield,	5	535	7	940	13	2,981
Plymouth,	2	250	3	625	7	1,044
Quincy,	3	375	4	550	6	2,104
Salem,	8	1,000	4	1,360	17	5,500
Somerville,	4	800	4	605	15	11,698½
Southbridge,	2	185	2	185	3	47½
South Hadley Falls,	14	—	1	100	2	—
Spencer,	—	—	3	45	2	—
Stoughton,	1	60	1	50	1	184
Suburban (Boston),	10	710	6	1,150	18	4,666
Taunton,	3	675	3	665	9	1,026½
Union (Franklin),	2	200	2	150	3	486
United (Springfield),	7	1,760	5	2,150	31	7,570
Uxbridge and Northbridge,	2	200	2	185	4	560
Waltham,	6	781	5	775	12	11,690½
Ware,	1	125	1	125	2	17,290
Webster,	2	205	2	140	3	447
Westborough,	2	160	2	160	3	480½
Westfield,	2	140	2	140	5	10,320
Weymouth,	2	300	2	325	8	10,682
Whitman,	14	—	2	390	4	—
Winchendon,	14	—	1	100	2	—
Woburn,	5	700	5	900	13	20,851
Worcester,	8	1,200	3	1,400	25	3,765

¹ Also 291 tons screenings.² Also 44 cords wood and 892 gallons oil.³ Also 1,204 tons other fuel.⁴ Also 1,603 tons coke.⁵ Also 100 cords wood.⁶ Also 187½ tons screenings.⁷ Also 172 tons other fuel.⁸ 1,227,300 ft. gas used in gas engines.⁹ Also 6 cords wood.¹⁰ Also 673 tons screenings.¹¹ Also 2 water wheels 180 H. P.¹² Also 7½ tons screenings.¹³ Also 52 tons other fuel.¹⁴ Also 39,328 bushels coke.¹⁵ Also water wheels 40 H. P.¹⁶ Also 2 water wheels 300 H. P.¹⁷ Steam bought.¹⁸ Also 44,375 bushels coke.¹⁹ Also 80½ tons coke.²⁰ Also 22½ tons screenings.

The following table shows, in feet, the total length of wire ; the length of underground conduit, the length of the wires in the same ; the number of poles set in streets and ways, and the length of streets with overhead wires of each company, on June 30 last :—

COMPANY.	Total Length of Wire. Feet.	Length of Wires in Conduitt. Feet.	Length of Under-ground Conduit. Feet.	Number of Poles set in Streets.	Length of Street with over-head Wires. Feet.
Abington and Rockland,	269,000	—	—	1,395	157,000
Adams,	26,500	—	—	160	29,700
Amherst,	48,950	—	—	¹ 81	21,120
Amesbury,	204,000	—	—	² 289	68,640
Andover,	95,056	—	—	508	35,000
Athol,	30,000	—	—	175	30,000
Beverly,	193,834	—	—	601	86,254
Blue Hill (Canton),	286,084	—	—	³ 650	200,160
Boston,	3,813,279	—	—	⁴ 1,401	—
Bridgewater,	101,480	—	—	213	96,360
Brookline,	1,020,900	—	—	⁵ 1,230	228,000
Cambridge,	848,000	—	—	1,824	250,000
Charlestown,	383,180	—	—	325	—
Chelsea,	520,980	—	—	1,634	179,520
Chicopee,	95,040	—	—	350	47,500
Citizens' (Wakfield),	317,240	—	—	⁶ 600	81,840
Clinton,	151,834	—	—	650	90,700
Cohasset,	330,570	—	—	⁷ 914	103,098
Cottage City,	36,900	—	—	775	21,400
Dedham,	670,105	—	—	1,424	193,248
Easthampton,	28,000	—	—	228	28,000
Edison (Boston),	1,139,777	1,098,777	277,965	86	9,000
Edison (Brockton),	482,618	21,000	7,000	1,790	198,000
Edison (Fall River),	106,425	82,425	27,475	⁸ 77	18,000
Fall River,	485,760	—	—	⁹ 1,375	200,640
Fitchburg,	374,000	—	—	¹⁰ 700	93,190
Framingham,	506,880	—	—	11,500	132,000
Franklin (Turner's Falls),	12,000	—	—	¹¹ 86	9,000
Gardner,	207,856	—	—	¹² 450	53,000
Gloucester,	145,000	—	—	¹³ 175	100,000
Great Barrington,	83,100	450	450	¹⁴ 179	46,120
Greenfield,	44,000	—	—	200	30,000
Haverhill,	247,200	—	—	¹⁵ 500	158,400
Holyoke,	323,700	—	—	1,020	105,000
Hudson,	35,285	—	—	71	10,783
Hull,	268,275	—	—	792	83,475
Hyde Park,	325,840	—	—	¹⁷ 797	85,800
Lawrence,	864,700	—	—	¹⁸ 1,739	249,640
Lee,	99,000	—	—	¹⁹ 322	42,240
Leicester,	195,300	—	—	481	61,000

¹ 95 poles set elsewhere.

² 40 poles set elsewhere.

³ 92 poles set elsewhere.

⁴ 40 poles set elsewhere.

⁵ 25 poles set elsewhere.

⁶ 80 poles set elsewhere.

⁷ 21 poles set elsewhere.

⁸ 26 poles set elsewhere.

⁹ 18 poles set elsewhere.

¹⁰ 22 poles set elsewhere.

¹¹ 24 poles set elsewhere.

¹² 93 poles set elsewhere.

¹³ 10 poles set elsewhere.

¹⁴ 33 poles set elsewhere.

¹⁵ 5 poles set elsewhere.

¹⁶ 8 poles set elsewhere.

¹⁷ 30 poles set elsewhere.

¹⁸ 50 poles set elsewhere.

¹⁹ 19 poles set elsewhere.

COMPANY.	Total Length of Wire. Feet.	Length of Wires in Conduits. Feet.	Length of Under- ground Conduits. Feet.	Number of Poles set in Streets.	Length of Street with over- head Wires. Feet.
Leominster,	324,120	-	-	¹ 897	65,000
Lexington,	132,000	-	-	² 317	31,680
Lowell,	696,905	-	-	1,100	295,680
Lynn,	1,616,220	-	-	³ 3,300	528,000
Malden,	2,276,240	-	-	⁴ 6,600	633,600
Marlborough,	178,878	-	-	⁵ 410	84,000
Middleborough,	82,200	-	-	⁶ 335	-
Milford,	-	-	-	-	-
Millbury,	75,490	-	-	⁷ 154	27,270
Milton,	828,960	-	-	675	396,000
Nantucket,	182,840	-	-	309	147,840
Natick,	316,800	-	-	⁸ 600	63,360
New Bedford,	746,871	-	-	⁹ 1,034	175,125
Newburyport,	131,200	-	-	450	155,000
Newton,	1,099,800	-	-	¹⁰ 3,840	374,880
North Adams,	134,400	-	-	¹¹ 351	60,000
Northampton,	380,926	-	-	750	135,500
North Attleborough,	422,536	-	-	¹² 873	101,452
North Shore,	792,360	-	-	¹³ 1,413	203,280
Orange,	70,392	-	-	¹⁴ 500	33,800
Palmer,	121,160	-	-	707	94,200
Pittsfield,	393,130	1,000	500	¹⁵ 944	124,340
Plymouth,	112,690	-	-	¹⁶ 407	64,027
Quincy,	579,680	-	-	1,475	279,840
Salem,	499,410	-	-	¹⁷ 1,980	234,942
Somerville,	1,372,613	-	-	¹⁸ 2,745	318,236
Southbridge,	117,542	-	-	415	18,480
South Hadley Falls,	44,800	-	-	¹⁹ 261	44,000
Spencer,	41,676	-	-	²⁰ 397	40,000
Stoughton,	69,905	-	-	300	69,905
Suburban (Boston),	321,520	-	-	-	20,000
Taunton,	123,500	-	-	500	58,000
Union (Franklin),	118,248	-	-	²¹ 350	44,800
United (Springfield),	624,412	65,328	9,660	²² 727	208,750
Uxbridge and Northbridge,	170,440	-	-	600	63,000
Waltham,	228,965	-	-	²³ 548	67,770
Ware,	72,800	-	-	²⁴ 286	19,700
Webster,	87,840	-	-	345	50,000
Westborough,	103,560	-	-	249	28,075
Westfield,	90,070	-	-	²⁵ 278	44,680
Weymouth,	779,440	-	-	1,675	-
Whitman,	189,240	-	-	²⁶ 670	130,040
Winchendon,	151,705	-	-	²⁷ 343	-
Woburn,	823,601	-	-	²⁸ 3,247	390,720
Worcester,	704,250	-	-	2,234	217,500

¹ 8 poles set elsewhere.² 20 poles set elsewhere.³ 6 poles set elsewhere.⁴ 10 poles set elsewhere.⁵ 25 poles set elsewhere.⁶ 14 poles set elsewhere.⁷ 60 poles set elsewhere.⁸ 23 poles set elsewhere.⁹ 108 poles set elsewhere.¹⁰ 3 poles set elsewhere.¹¹ 15 poles set elsewhere.¹² 13 poles set elsewhere.¹³ 27 poles set elsewhere.¹⁴ 89 poles set elsewhere.¹⁵ 30 poles set elsewhere.¹⁶ 4 poles set elsewhere.¹⁷ 28 poles set elsewhere.

The following table shows, in feet, the total length of wire; the length of underground conduit, the length of the wires in the same; the number of poles set in streets and ways, and the length of streets with overhead wires of each company, on June 30 last:—

COMPANY.	Total Length of Wire. Feet.	Length of Wires in Conduit. Feet.	Length of Underground Conduit. Feet.	Number of Poles set in Streets.	Length of Street with overhead Wires. Feet.
Abington and Rockland,	269,000	-	-	1,395	157,000
Adams,	26,500	-	-	160	29,700
Amherst,	48,950	-	-	181	21,120
Amesbury,	204,000	-	-	2289	68,640
Andover,	95,056	-	-	503	35,000
Athol,	30,000	-	-	175	30,000
Beverly,	193,834	-	-	601	86,254
Blue Hill (Canton),	236,084	-	-	2650	200,160
Boston,	3,813,279	-	-	1,401	-
Bridgewater,	101,480	-	-	213	96,360
Brookline,	1,020,900	-	-	1,230	228,000
Cambridge,	848,000	-	-	1,824	250,000
Charlestown,	383,180	-	-	325	-
Chelsea,	520,980	-	-	1,634	179,520
Chicopee,	95,040	-	-	350	47,500
Citizens' (Wakfield),	317,240	-	-	600	81,840
Clinton,	151,834	-	-	650	90,700
Cohasset,	330,370	-	-	914	103,098
Cottage City,	36,900	-	-	775	21,400
Dedham,	670,105	-	-	1,424	193,248
Easthampton,	28,000	-	-	228	28,000
Edison (Boston),	1,139,777	1,098,777	277,965	86	9,000
Edison (Brockton),	482,618	21,000	7,000	1,790	198,000
Edison (Fall River),	106,425	82,425	27,475	77	18,000
Fall River,	485,760	-	-	1,375	200,640
Fitchburg,	374,000	-	-	700	93,190
Framingham,	506,880	-	-	11,500	132,000
Franklin (Turner's Falls),	12,000	-	-	86	9,000
Gardner,	207,856	-	-	450	53,000
Gloucester,	145,000	-	-	175	100,000
Great Barrington,	83,100	450	450	179	46,120
Greenfield,	44,000	-	-	200	30,000
Haverhill,	247,200	-	-	500	158,400
Holyoke,	323,700	-	-	1,020	105,000
Hudson,	35,285	-	-	71	10,783
Hull,	268,275	-	-	792	83,475
Hyde Park,	325,840	-	-	797	85,800
Lawrence,	864,700	-	-	1,739	249,640
Lee,	99,000	-	-	322	42,240
Leicester,	195,300	-	-	481	61,000

¹ 95 poles set elsewhere.

² 40 poles set elsewhere.

³ 92 poles set elsewhere.

⁴ 40 poles set elsewhere.

⁵ 25 poles set elsewhere.

⁶ 80 poles set elsewhere.

⁷ 21 poles set elsewhere.

⁸ 26 poles set elsewhere.

⁹ 18 poles set elsewhere.

¹⁰ 22 poles set elsewhere.

¹¹ 24 poles set elsewhere.

¹² 93 poles set elsewhere.

¹³ 10 poles set elsewhere.

¹⁴ 33 poles set elsewhere.

¹⁵ 5 poles set elsewhere.

¹⁶ 8 poles set elsewhere.

¹⁷ 30 poles set elsewhere.

¹⁸ 50 poles set elsewhere.

¹⁹ 19 poles set elsewhere.

COMPANY.	Total Length of Wire. Feet.	Length of Wires in ConduIt. Feet.	Length of Under- ground ConduIt. Feet.	Number of Poles set in Streets.	Length of Street with over- head Wires. Feet.
Leominster,	324,120	-	-	¹ 597	65,000
Lexington,	132,000	-	-	² 317	31,680
Lowell,	696,905	-	-	1,100	295,680
Lynn,	1,516,220	-	-	3,300	528,000
Malden,	2,276,240	-	-	³ 6,500	633,600
Marlborough,	178,878	-	-	⁴ 410	84,000
Middleborough,	82,200	-	-	⁵ 335	-
Milford,	-	-	-	-	-
Millbury,	75,490	-	-	⁶ 154	27,270
Milton,	828,960	-	-	675	396,000
Nantucket,	182,440	-	-	309	147,840
Natick,	316,800	-	-	⁷ 600	63,360
New Bedford,	746,871	-	-	⁸ 1,034	175,125
Newburyport,	131,200	-	-	450	155,000
Newton,	1,099,800	-	-	⁹ 3,840	374,880
North Adams,	134,400	-	-	⁴ 351	60,000
Northampton,	380,926	-	-	750	135,500
North Attleborough,	424,536	-	-	¹⁰ 873	101,452
North Shore,	792,360	-	-	¹¹ 1,413	203,280
Orange,	70,392	-	-	⁷ 500	33,800
Palmer,	121,160	-	-	707	94,200
Pittsfield,	393,130	1,000	500	¹² 944	124,340
Plymouth,	112,690	-	-	¹⁰ 407	64,027
Quincy,	579,680	-	-	1,475	279,840
Salem,	499,410	-	-	³ 1,980	234,942
Somerville,	1,372,613	-	-	¹³ 2,745	318,236
Southbridge,	117,542	-	-	415	18,480
South Hadley Falls,	44,800	-	-	⁶ 261	44,000
Spencer,	41,678	-	-	¹⁴ 397	40,000
Stoughton,	69,905	-	-	300	69,905
Suburban (Boston),	321,520	-	-	-	20,000
Taunton,	123,500	-	-	500	53,000
Union (Franklin),	118,248	-	-	⁹ 350	44,800
United (Springfield),	624,412	65,328	9,660	⁶ 727	208,750
Uxbridge and Northbridge,	170,440	-	-	500	63,000
Waltham,	228,965	-	-	¹⁵ 548	67,770
Ware,	72,800	-	-	⁴ 286	19,700
Webster,	87,840	-	-	345	50,000
Westborough,	103,560	-	-	249	28,075
Westfield,	90,070	-	-	¹¹ 278	44,680
Weymouth,	779,440	-	-	1,675	-
Whitman,	189,240	-	-	⁷ 570	130,040
Winchendon,	151,705	-	-	¹⁶ 343	-
Woburn,	823,601	-	-	¹⁷ 3,247	390,720
Worcester,	704,250	-	-	2,234	217,500

¹ 8 poles set elsewhere.³ 20 poles set elsewhere.⁵ 6 poles set elsewhere.⁷ 10 poles set elsewhere.⁹ 25 poles set elsewhere.¹¹ 14 poles set elsewhere.¹³ 60 poles set elsewhere.¹⁵ 23 poles set elsewhere.¹⁷ 108 poles set elsewhere.² 3 poles set elsewhere.⁴ 15 poles set elsewhere.⁶ 13 poles set elsewhere.⁸ 27 poles set elsewhere.¹⁰ 89 poles set elsewhere.¹² 80 poles set elsewhere.¹⁴ 4 poles set elsewhere.¹⁶ 28 poles set elsewhere.

The following table shows the number of motors furnished off arc, incandescent and power circuits, the number of single and double arc lamps, June 30, 1893, and the number of carbons used during the year ending on that day:—

COMPANY.	Motors of Arc Circuits.	Motors of Incandescent Circuits.	Motors of Power Circuits.	Horse-power of Motors.	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Carbons Used.
Abington and Rockland,	-	-	-	-	-	29	4,907
Adams,	-	-	-	-	-	40	11,000
Amherst,	-	-	-	-	-	-	-
Amesbury,	-	-	17	62	72	4	21,083
Andover,	-	-	-	-	3	31	13,870
Athol,	-	-	-	-	37	10	12,040
Beverly,	-	-	-	-	22	82	33,000
Blue Hill (Canton),	-	-	-	-	45	-	8,000
Boston,	-	-	-	-	954	2,299	2,096,599
Bridgewater,	-	-	-	-	32	3	8,329
Brookline,	-	-	6	88	-	311	106,006
Cambridge,	-	-	52	104	42	444	337,583
Charlestown,	1	-	-	1	45	183	203,319
Chelsea,	-	-	10	47½	100	200	92,000
Chicopee,	-	-	-	-	106	-	27,300
Citizens' (Wakefield),	-	1	-	2	-	12	3,500
Clinton,	-	-	-	-	11	41	32,324
Cohasset,	-	-	-	-	-	-	-
Cottage City,	-	-	-	-	58	-	6,300
Dedham,	-	-	-	-	-	32	14,514
Easthampton,	-	-	-	-	33	-	7,000
Edison (Boston),	-	-	-	3,646	522	45	234,580
Edison (Brockton),	-	36	12	246	156	4	65,870
Edison (Fall River),	-	156	-	168	-	-	-
Fall River,	-	-	-	-	153	376	370,000
Fitchburg,	1	-	2	21½	70	192	94,633
Framingham,	-	-	-	-	4	68	21,565
Franklin (Turner's Falls),	-	-	-	-	22	-	10,000
Gardner,	-	-	-	-	51	50	22,260
Gloucester,	-	-	12	46	38	35	25,000
Great Barrington,	-	-	-	-	38	-	10,100
Greenfield,	-	6	-	25	56	3	20,000
Haverhill,	-	-	34	40	75	100	125,000
Holyoke,	-	7	-	45	230	195	170,000
Hudson,	-	-	-	-	20	4	10,000
Hull,	-	-	-	-	1	-	40
Hyde Park,	-	-	-	-	46	111	42,643
Lawrence,	-	61	-	140	200	114	129,000
Leominster,	-	-	1	-	20	90	34,029
Lexington,	-	-	-	-	5	33	2,000
Lowell,	-	-	93	424	368	292	403,000
Lynn,	-	-	47	363	194	378	310,000
Malden,	-	-	5	8½	175	38	70,090
Marlborough,	-	-	-	-	82	55	49,680

½ Street railway motors only.

COMPANY.	Motors of Arc Circuits.	Motors of Incandescent Circuits.	Motors of Power Circuits.	Horse-Power of Motors.	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Carbons Used.
Milford,	-	9	-	21½	65	-	21,129
Millbury,	-	1	-	1	28	-	7,232
Nantucket,	-	-	-	-	45	-	-
Natick,	-	-	14	60	7	34	11,830
New Bedford,	-	30	40	231½	385	160	143,171
Newburyport,	-	8	-	7½	158	7	60,800
Newton,	-	-	-	-	-	108	46,586
North Adams,	-	-	-	-	90	94	78,500
Northampton,	-	-	-	-	144	-	40,000
North Attleborough,	13	-	-	37	136	7	44,050
North Shore,	-	-	-	-	14	56	21,067
Orange,	-	-	-	-	-	30	12,310
Palmer,	-	-	-	-	-	35	9,000
Pittsfield,	-	2	15	141	112	46	70,500
Plymouth,	-	-	11	130½	32	8	10,000
Quincy,	-	-	11	25½	-	96	33,170
Salem,	-	-	24	153½	115	186	167,444
Somerville,	15	-	-	40	19	424	184,000
Southbridge,	-	-	-	-	78	6	28,000
South Hadley Falls,	-	-	-	-	-	-	-
Spencer,	-	-	-	-	71	-	23,000
Stoughton,	-	-	-	-	67	-	10,000
Suburban (Boston),	-	24	42	184½	175	50	12,600
Taunton,	-	-	-	-	113	93	70,000
Union (Franklin),	-	-	-	-	44	2	1,840
United (Springfield),	-	-	57	243½	296	497	355,538
Uxbridge and Northbridge,	-	-	-	-	65	-	4,250
Waltham,	-	-	20	64	105	67	75,032
Ware,	-	-	-	-	38	3	15,000
Webster,	-	-	-	-	25	53	27,240
Westborough,	-	-	-	-	32	-	10,000
Westfield,	-	-	-	-	100	10	31,985
Weymouth,	-	-	-	-	1	36	6,051
Whitman,	-	-	-	-	46	7	9,815
Winchendon,	-	-	-	-	23	12	10,080
Woburn,	-	-	6	30½	40	96	69,145
Worcester,	-	-	2	-	300	400	524,908

¹ Also street railway motors.

² Street railway motors only.

The following table shows the number of commercial lights of the different kinds, and the number of customers for each kind, on June 30 last:—

COMPANY.	Number of Commercial Arc Lights.	Nominal Candle-Power.	Number of Consumers using only Commercial Arc Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-Power.	Number of Consumers using only Commercial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc Circuits.	Nominal Candle-Power.	Number of Consumers using only Commercial Incandescent Lights off Arc Circuits.	Number of Consumers using both Arc and Incandescent Lights.	Number of Consumers using only Power.
Arlington and Rockland,	1	16	1	4,400	16	250					1
Adams,	1	16	1	310	16	57					
Ambers,	1	32	1	4	32						
Amesbury,	14	1,200	2	1,458	16	110				7	8
Andover,	1		1	960	20	113					
Athol,	6	1,200	4	27	32						
Beverly,	21	2,000	5	260	10	42	1	32			
Blue Hill,	1		1	578	16	61					
Boston,	1,275	2,000	217	2,000	16	2	9,425	16	2	61	116
				4	25		283	25			
				41	32		113	32			
				4	50		65	50			
				18	125		113	65			
				1,436	16	67				2	
				50	32						
				5	150						
Bridgewater,	1		1	1,436	16						
Brookline,	33	2,000	30	50	32	176				2	6
Cambridge,	42	1,200	54	8,200	16	343	24	65	24	18	52
Charlestown,	101	2,000	25	42	40	24	5	32	1	7	
				360	16		1	65			

Chelsea,	87	1,200	17	3,400	16	133	-	-	-	-	11	4
Chicopee,	-	-	-	944	16	-	-	-	-	-	-	-
Citizens' (Wakefield),	3	1,200	-	52	32	84	4	25	-	-	1	1
Clinton,	11	1,200	4	89	25	59	68	25	2	2	2	-
Cohasset,	-	-	-	2,211	16	26	-	-	-	-	-	-
Cottage City,	35	1,600	10	876	32	-	-	-	-	-	-	-
Dedham,	10	1,200	-	7	-	134	-	-	-	-	3	-
Easthampton,	-	-	-	2,243	16	-	-	-	-	-	-	-
Edison (Boston),	352	1,200	111	78,995	16	2,716	-	-	88	115	567	-
Edison (Brockton),	215	2,000	17	7,763	16	358	-	-	-	46	55	-
Edison (Fall River),	95	2,000	-	-	-	619	-	-	-	-	18	-
Fall River,	153	1,200	31	338	16	18	-	-	-	-	-	-
Fitchburg,	78	1,200	18	37	32	102	-	-	2	6	3	-
Frammingham,	14	1,200	-	628	25	-	-	-	-	-	-	-
Franklin,	53	1,200	1	732	16	143	32	32	1	6	-	-
Gardner,	-	-	-	1,274	10	-	7	65	-	-	-	-
Gloucester,	37	1,200	7	1,987	16	24	28	20	-	20	10	10
Great Barrington,	8	1,600	1	94	20	127	38	65	-	32	3	-
Greenfield,	18	1,200	-	50	25	100	19	32	21	10	2	-
Haverhill,	78	1,200	14	170	32	73	4	25	-	3	7	8
Holyoke,	217	2,000	85	350	16	140	9	50	-	16	15	7
				2,900	16	73	3	60	-	32	-	-
				1,000	16	108	8	32	-	-	-	-
				1,370	16	140	-	-	-	-	-	-
				25	32	73	3	32	-	-	-	-
				100	20	108	3	32	-	-	-	-
				50	10	140	-	-	-	-	-	-
				325	16	140	-	-	-	-	-	-
				2,305	16	73	-	-	-	-	-	-

COMPANY.	Number of Commercial Arc Lights.	Nominal Candle-Power.	Number of Consumers using only Commercial Arc Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-Power.	Number of Consumers using only Commercial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc Circuits.	Nominal Candle-Power.	Number of Consumers using only Commercial Incandescent Lights in Commercial Premises.	Number of Consumers using both Arc and Incandescent Lights.	Number of Customers using only Power.
Hudson,	8	1,200	4	313	16	28	23	65	1	5	1
Hull,	-	-	-	1,724	16	29	-	-	-	5	-
Hyde Park,	46	2,000	6	4,380	16	232	-	-	-	5	-
Lawrence,	206	2,000	40	6,039	20	353	-	-	-	42	23
Lee,	-	-	-	1,300	16	82	-	-	-	-	-
Leicester,	-	-	-	65	10	54	-	-	-	-	-
				910	16	27	-	-	-	-	-
				862	10	178	1	32	1	9	1
Leominster,	33	1,200	7	1,366	16	27	-	-	-	2	-
				220	20	63	-	-	-	61	92
				686	16	264	-	-	-	25	38
Lexington,	5	1,200	2	5,110	16	210	8	32	4	11	-
Lowell,	365	2,000	137	6,562	16	532	21	66	1	13	-
				6	1,200	6	4	25	4	1	-
Lynn,	194	2,000	71	8,569	16	106	15	25	4	1	-
Malden,	21	1,200	6	1,195	16	55	44	25	2	1	-
Marlborough,	77	1,200	24	925	16	78	-	-	-	-	-
Middleborough,	-	-	-	836	-	-	-	-	-	-	-
Millford,	24	1,200	12	80	-	-	-	-	-	-	-
Millbury,	1	1,200	-	1,450	32	83	-	-	-	-	-
Milton,	-	-	-	452	16	63	3	25	-	5	-
Milton,	13	1,200	4	32	-	-	-	-	-	6	-
Nantucket,	9	1,200	-	10	10	95	1	25	-	6	9
				10	10	32	-	-	-	-	-
				10	20	16	-	-	-	-	-
				1,942	16	1,942	-	-	-	-	-

New Bedford,	{	96	1,200	60	5,841	16	697	-	-	45	28
	{	100	1,600			16					
	{	198	2,000			16					
Newburyport,	.	26	1,200	7	{	3	79	{	10	6	4
	.				{	40		{	95		
	.				{	296		{	32		
Newton,	.	2	1,200	1	2,480	16	204	-	-	1	-
North Adams,	.	81	1,200	11	950	16	117	-	-	8	-
Northampton,	.	21	1,200	1	{	262	157	-	-	7	-
	.				{	2,087		-	-		
North Attleborough,	.	74	1,200	4	{	8	72	{	76	25	2
	.				{	769		{	55		
	.				{	310		{	121		
	.				{	10		{	24		
North Shore,	.	15	1,200	1	95	20	236	-	-	5	-
	.				110	32		-	-		
	.				3,478	16		-	-		
Orange,	.	31	1,200	1	{	1,200	112	-	-	1	-
	.				{	879		-	-		
	.				{	216		-	-		
Palmer,	.	4	1,200	-	5	20	85	-	-	1	-
	.				102	32		-	-		
Pittsfield,	.	96	1,200	8	6,313	25	350	1	25	25	4
Plymouth,	.	18	1,200	-	2,096	16	137	-	65	9	7
	.				{	600		-	32		
	.				{	2,100		-			
Quincy,	.	7	1,200	2	{	150	186	-	-	-	6
	.				{	4		-	-		
	.				{	1		-	-		
Salem,	.	115	2,000	8	65	32	326	{	11	28	10
	.				33	25		{	23		
	.				385	20		{			
	.				6,273	16		{			
Somerville,	.	9	2,000	13	4,000	16	239	{	3	16	7
Southbridge,	.	52	1,200	14	470	16	67	-	68	3	-
South Hadley Falls,	.	35	1,200	1	400	16	28	-	-	-	-
Spencer,	.	1	1,200	1	-	-	-	-	-	-	-

COMPANY.	Number of Commercial Arc Lights.	Nominal Candle-Power.	Number of Consumers using only Commercial Arc Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-Power.	Number of Consumers using only Commercial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc Circuits.	Nominal Candle-Power.	Number of Consumers using only Commercial Incandescent Lights off Arc Circuits.	Number of Consumers using only Commercial Incandescent Lights off Arc Circuits.	Number of Consumers using both Arc and Incandescent Lights.	Number of Customers using only Power.
Stoughton,	2	800	2	-	-	-	1	125	1	-	-	-
Suburban,	162 65	2,000 1,200	53	5,950	16	271	4	75	1	41	38	-
Taunton,	122	1,200	11	2,100	16	98	2	65	-	18	-	-
Union,	7	1,200	2	1,388	25 16	109	1	50	-	58	-	-
United,	16	1,200	20	7,153	16	262	1	32	3	39	24	-
Uxbridge and Northbridge,	-	-	-	3,000	16	152	3	65	10	29	12	-
Waltham,	69	1,200	7	2,883	16	206	7	65	2	1	-	-
Ware,	1	1,200	1	376	16	79	-	-	-	2	-	-
Webster,	19	1,200	6	497	-	78	-	-	1	2	-	-
Westborough,	-	-	-	963	16	105	-	-	1	1	-	-
Westfield,	15	1,200	4	410	16	73	1	25	1	2	-	-
Weymouth,	1	1,200	-	-	64	231	-	-	-	-	-	-
Whitman,	26	1,200	11	3 9 50 111 1,200	32 20 25 16	58	1	32	1	-	-	-
Winchendon,	14	1,200	4	40 863	25 16	65	-	-	-	5	26	4
Woburn,	43	2,000	5	5,427	16	298	-	-	-	26	4	-
Worcester,	325	2,000	117	4,302	16	168	-	-	-	13	3	-

The following table shows the number of public lamps, their candle-power, the average number of hours burnt per night, the number of nights per month, and the price paid: —

COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Number of Hours per Night.	Number of Nights per Month.	PRICE PAID.
Abington and Rockland,	374	25	Until 12.30 A. M.,	Moonlight schedule,	{ \$14 per year.
Adams,	29	1,200	Dark to midnight,	Every dark night,	{ \$6.50 per month.
Amesbury,	40	1,200	6 hours,	25 nights,	{ \$75 per year.
Amherst,	61	1,200	6 hours,	Every night,	{ Furnished free for privilege of occupying streets.
Andover,	6	32	All night,	Every dark night,	{ 30.3 cents per night.
Athol,	31	1,200	Until midnight,	Moon schedule,	{ \$75 per year.
Beverly,	74	25	Dark to midnight,	25 nights,	{ \$15 per year.
Blue Hill (Canton),	33	1,200	6 hours,	28 nights,	{ 30 cents per night.
Boston,	80	1,200	All night,	25 nights,	{ 19 cents per night.
Bridgewater,	45	2,000	6 hours,	Every night,	{ 5 cents per night.
Brookline,	58	32	All night,	Every night,	{ 40 cents per night.
Cambridge,	1,467	65	6 hours,	Average 25 nights,	{ Average 10 cents each.
Charlestown,	5	32	All night,	Every night,	{ \$70 per year.
Chicopee,	40	65	6 hours,	Every night,	{ 40 cents per night.
Citizens' (Wakefield),	273	2,000	All night,	Every night,	{ 20 cents per night.
	1	65	All night,	Every night,	{ \$115 per year.
	444	32	All night,	Every night,	{ \$30 per year.
	93	2,000	All night,	Every night,	{ 40 cents per night.
	140	1,200	All night,	25 nights,	{ 30 cents per night.
	177	25	All night,	Moon schedule,	{ 7 1/2 cents per night.
	205	1,200	Dark to 1 A. M.,	Every night,	{ \$75 per year.
	106	1,200	6 hours,	Every night,	{ 27.3 cents per night.
	29	25			{ 5.4 cents per night.
	10				

COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Number of Hours per Night.	Number of Nights per Month.	PRICE PAID.
Clinton,	{ 40	1,200	Dark to day light,	25 nights,	{ 35 cents per night.
Cobusset,	{ 158	25	Dark to 1 A.M.,	Moon schedule,	{ 9 cents per night.
	{ 286	30	5 hours,	{ Every night during the season of 90 days,	{ \$20 per year, renewals free.
Cottage City,	{ 22	1,600	All night,	{ Every dark hour,	{ 47 cents per night.
Dedham,	{ 23	1,200	Dark to 12.30 A.M.,		{ Ten year contract, 19 arcs and 314 incandescents for \$6,000 per year. Additional lights, arc \$70, incandescent \$16 each, per year. Arcs burned all night 66½ extra.
	{ 411	25	5 hours,		{ \$65 per year.
Easthampton,	{ 33	1,800	All night,	25 nights,	{ 47.7 cents per night.
Edison (Brockton),	{ 65	2,000	Dark to 1 A.M.,	Moon schedule,	{ 44 cents per night.
Fall River,	{ 518	15	All night,	Every night,	{ \$85 per year.
Fitchburg,	{ 351	2,000	7½ hours,	Average 26 nights,	{ 25 cents per night.
Frammingham,	{ 58	1,200	Average 5½ hours,	Every night,	{ 5.6 cents per night.
Franklin (Turner's Falls),	{ 164	1,200	Sunset to 12.30 A.M.,	Average 24 nights,	{ \$85.70 per year.
Gardner,	{ 22	2,000	Dark to midnight,	Every night,	{ \$75 per year.
	{ 18	1,200	All night,	Every night,	{ \$15 per year.
Gloucester,	{ 35	1,200	Dark to midnight,	Every night,	{ \$21 per year.
	{ 25	1,500	6 hours,	25 nights,	{ 6 cents per night.
Great Barrington,	{ 20	1,200	Dark to midnight,	Moon schedule,	{ \$74.05 per year.
Greenfield,	{ 41	32	All night,	Moon schedule,	{ \$25 per year.
Haverhill,	{ 3	2,000	Dark to midnight,	27 nights,	{ 45 cents per night.
Holyoke,	{ 101	1,200	All night,	Every night,	{ 33½ cents per night.
Hudson,	{ 14	1,200	Dark to midnight,	Every night,	{ 25 cents per night.
Hull,	{ 357	25	Dark to midnight,	Moon schedule,	{ \$25 per year.

		111	2,000	Dark to 12-30 A.M.,	Moon schedule,	{ Seven-year contract, 105 arcs for \$7,000 per year. Additional lights: \$70, arcs; \$16, incandes- cent.	
Hyde Park,		{ 51	25	Dark to midnight,	•		\$1.50 per night.
	{ Lawrence,	{ 85	2,000	Dark to midnight,	•		\$3.04 per month.
	{ Methuen,	{ 512	20	All night,	•		
	{ North Andover,	{ 159	2,000	Average 4.56 hours,	•		
Lee,		{ 5	1,200	Average 5.81 hours,	•		
		{ 10	16	Until midnight,	•		5 cents per night.
		{ 54	25	Dark to midnight,	•		\$20 per year.
Lester,		{ 128	1,200	Dark to 12-30 A.M.,	•		\$75 per year.
Leominster,		{ 58	25	Dark to 12-30 A.M.,	•		\$16 per year.
		{ 58	25	All night,	•		{ 40 cents per night up to 200, and 37½ cents per additional light.
Lowell,		{ 295	2,000	Until 2 A.M.,	•		30 cents per night.
		{ 156	1,200	All night,	•		40 cents per night.
Lynn,		{ 216	2,000	All night,	•		\$20 per year.
		{ 1,240	25	Dark to midnight,	•		\$100 per year.
	{ Medford,	{ 50	1,200	Average 6 hours,	•		\$18 per year.
	{ Malden,	{ 321	25	Dark to midnight,	•		{ \$19,825 per annum.
		{ 16	1,200	Average 6 hours,	•		\$90 per year.
		{ 76	1,200	Dark to midnight,	•		\$18 per year.
		{ 760	25	Dark to midnight,	•		\$90 per year.
		{ 30	1,200	Average 6 hours,	•		\$90 per year.
Malden,		{ 280	25	Dark to midnight,	•		\$18 per year.
	{ Melrose,	{ 18	1,200	Average 6 hours,	•		27.3 cents per night.
	{ Everett,	{ 253	25	Dark to 1 A.M.,	•		5.48 cents per night.
		{ 67	1,200	Dark to 1 A.M.,	•		None supplied.
Marlborough,		{ 109	25	Dark to 1 A.M.,	•		{ \$80 per year. \$20 per year.
Middleborough,		{ 41	1,200	Dark to midnight,	•		\$20 per year.
Milford,		{ 27	1,200	Dark to midnight,	•		\$85 per year.
Millbury,		{ 7	25	Every dark hour,	•		\$20 per year.
Milton,		{ 396	25	Dark to midnight,	•		\$20 per year.
Nantucket,		{ 24	1,200	Dark to midnight,	•		25 cents per night.
		{ 54	25	Average 5 1-6 hours,	•		5.6 cents per night.
		{ 41	1,200	Average 5 1-6 hours,	•		
Natick,		{ 127	25	Average 27 nights,	•		
				Average 27 nights,	•		

COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Number of Hours per Night.	Number of Nights per Month.	PRICE PAID.
New Bedford,	{ 143 65 20 }	2,000 16 16	All night, All night, All night,	Moon schedule, 20 nights, 25 nights,	40 cents per night. \$1,000 per year for all the lights. 7 cents per night; two others maintained free.
Newburyport,	{ 132 108 785 97 }	1,200 1,200 25 1,200	Average 6 hours, All night, Dark to 12.30 A.M., All night,	Every dark night, Moon schedule, Moon schedule, Every night,	\$6 25 per month. \$100 per year. \$13.50 per year. 30 cents per night.
North Adams,	{ 123 64 56 }	1,200 1,200 25	Dark to midnight, Dark to 12.30 A.M., Dark to 12.30 A.M.,	25 nights, Moon schedule, Moon schedule,	18½ cents per night. 20½ cents per night. \$80 per year.
North Attleborough,	{ 229 31 30 }	1,200 1,200 25	Dark to 12.30 A.M., Average 6 hours, Dark to midnight,*	Moon schedule, Moon schedule, Moon schedule,	\$17 per year. \$75 per year. \$75 per year.
North Shore (Revere),	{ 112 17 39 }	1,200 1,200 25	Dark to midnight,* All night, To 12.30 A.M.,	Moon schedule, 25 nights, 25 nights,	\$17 per year. 33½ cents per night 22 cents per night.
Palmer,	{ 241 42 19 }	1,200 25 25	To 12.30 A.M., All night, All night,	25 nights, Every night, Every night,	48 cents per night. 7.4 cents per night. \$80 per year.
Pittsfield,	{ 227 89 123 }	1,200 32 25	Dark to midnight, Dark to midnight, 6½ hours,	26 nights, 26 nights, 28 nights,	\$19 per year. \$19 per year. \$20 per year.
Plymouth,	{ 200 600 280 }	2,000 25 25	All night, All night, All night,	Every night, Every night, Every night,	40 cents per night. 5.9 cents per night. \$120 per year.
Quincy,	{ 222 48½ 213 }	1,200 25 25	All night, All night, Dark to 1 A.M.,	Every night, Every night, 20 nights, ¹	\$25 per year. \$4.425 for all lights for eight months.
Salem,	{ 128 53 80 }	1,200 25 25	Dark to 1 A.M., Dark to 1 A.M., Dark to 1 A.M.,	20 nights, 20 nights, 23 nights,	All lights for \$3,000 per year. 30 cents per night. 6 1-6 cents per night.
Somerville,	{ 160 80 25 }	1,200 25 25	Dark to midnight, Dark to midnight, Sunset to midnight,	23 nights, 27 nights, 27 nights,	\$18 per year.
Somerville,	{ 128 53 80 }	1,200 25 25	Dark to 1 A.M., Dark to 1 A.M., Dark to 1 A.M.,	20 nights, 20 nights, 23 nights,	All lights for \$3,000 per year. 30 cents per night. 6 1-6 cents per year.
Southbridge,	{ 80 25 }	1,200 25	Dark to midnight, Dark to midnight,	23 nights, 27 nights,	\$18 per year.
South Hadley Falls,	{ 160 80 25 }	1,200 25 25	Dark to midnight, Dark to midnight, Sunset to midnight,	23 nights, 27 nights, 27 nights,	\$18 per year.

Spencer,	70	1,200	Dark to midnight,	23 nights,	27.9 cents per night.
Stoughton,	67	800	Average 6 hours,	Average 25 nights,	\$70 per year.
Taunton,	84	1,200	Dark to 1 A.M.,	26 nights,	34 cents per night.
Union (Franklin),	39	1,200	Dark to midnight,	Moon schedule,	\$75 per year; 1 light free.
	42	25	Dark to midnight,	Moon schedule,	\$15 per year; 1 light free.
	4	65	Dark to midnight,	Every night,	Free lights.
United (Springfield),	739	1,200	All night,	Moon schedule,	22.83 cents per night.
Uxbridge and Northridge,	6	2,000	Average 5 hours,	Moon schedule,	\$70 per year.
Waltham,	98	1,200	Dark to 1 A.M.,	Every night,	\$20 per year.
Ware,	41	1,200	Until midnight,	Moon schedule,	23 cents per night.
Webster,	59	1,200	Until midnight,	Every night,	\$72 per year.
Westborough,	32	1,200	Until midnight,	Every dark night,	\$82.50 per year.
	27	32	Until midnight,	Every dark night,	\$80 per year.
Westfield,	59	2,000	6A hours,	Every night,	\$25 per year.
	8	25	6A hours,	Every night,	53-5 cents per night.
Weymouth,	32	1,200	Until 12.30 A.M.,	Average 25 nights,	\$70 per year.
	465	32	Until 12.30 A.M.,	Average 25 nights,	\$22 per year.
Whitman,	27	1,200	Until 12.45 A.M.,	Average 20 nights,	\$80 per year.
	3	32	Until 12.45 A.M.,	Average 20 nights,	\$12.50 per year.
Winchendon,	22	1,200	Dark to midnight,	25 nights,	\$75 per year.
	40	25	Dark to midnight,	25 nights,	\$15 per year.
	22	2,000	Dark to 12.30 A.M.,	20 nights,	All lights, \$279.35 per month.
	116	25	Dark to 12.30 A.M.,	20 nights,	All lights, \$300 per month.
Woburn,	18	2,000	Dark to 12.30 A.M.,	20 nights,	All lights, \$625 per month.
	136	25	Dark to 12.30 A.M.,	20 nights,	40 cents per night.
	51	1,200	Dark to 12.30 A.M.,	20 nights,	\$20 per year.
	291	25	Dark to 12.30 A.M.,	Every night,	
	362	2,000	All night,	Every night,	
Worcester,	25	25	All night,	Every night,	

* Saturday nights to 12.30.

1 31 ares and 8 incandescents every night for three months.

The following table shows the price charged by the several electric light companies for commercial lights on June 30, 1893:—

COMPANY.	Price for Commercial Lights.
Abington & Rockland,	One cent per 16 candle lamp hour; 10 per cent. discount if paid before the fifteenth of the month, customers pay for wiring and renewals.
Adams,	For 16 c. p. incandescent lights for business places open 6 nights per week until 11 P.M., \$12.00; open 4 nights per week, \$9.00; renewals free; wiring in stores and offices free, in dwellings at cost.
Amesbury,	Arc lights, 3 nights per week, each lamp, \$57.00; 4 nights, \$63.00; 5 nights, \$69.00; 6 nights, \$75.00; 7 nights, \$81.00 per year. Incandescent lights, 16 c. p. lamps, 3 nights per week, \$8.00 per year, and \$1.00 per year additional for each additional night per week; 20 c. p. lamps, 3 nights per week, \$9.00 per year, and \$1.00 per year additional for each additional night per week; 32 c. p. lamps, 3 nights per week, \$16.00 per year, and \$2.00 per year additional for each additional night per week. Wiring at owner's expense. All lamps at consumers' expense.
Amherst,	Incandescent 16 c. p. lights one cent per hour by meter; dwelling-house wiring at cost; commercial wiring free; renewals at cost.
Andover,	Incandescent lights 24 cents per thousand watts; a very few lights by contract. Wiring, stores, free. All other places from \$2.50 to \$5.00 per outlet; renewals on contract lights free; customers pay for metered lights renewals.
Athol,	Arc lights, \$75.00 per year. Incandescent 32 c. p. lights, \$15.00 per year. Run only where street lights are used.
Beverly,	Arc lights, 50 cents per night. Incandescent lights, 16 c. p.; 7 nights per week, \$1.16 $\frac{2}{3}$ per month; 6 nights per week, \$1.00 each per month; five nights per week, each 92 cents per month; 4 nights per week, 87 $\frac{1}{2}$ cents each per month; 3 nights per week, 82 cents. Meter rates, 25 cents per 1,000 watts. Customers pay for wiring and renewals.
Blue Hill (Canton),	Incandescent lights, one cent per ampere hour by meter; \$10.00 per year per light by contract. Wiring at owner's expense; lamp renewals, 70 cents each.
Boston,	Arc lights under contracts, 1 lamp for 12 mos., 75 cents; for 6 mos., 80 cents; for 3 mos., 90 cents; 2 lamps for 12 mos., each 70 cents; for 6 mos., each 75 cents; for 3 mos., each 85 cents; 3 or 4 lamps for 12 mos., each 65 cents; for 6 mos., each 70 cents; for 3 mos., each 80 cents; 5 to 7 lamps for 12 mos., each 60 cents; for 6 mos., each 65 cents; for 3 mos., each 75 cents per day; 8 or 9 lamps for 12 mos., each 55 cents; for 6 mos., each 60 cents; for 3 mos., each 70 cents; 10 lamps for 12 mos., each 50 cents; for 6 mos., each 55 cents; for 3 mos., each 65 cents per day. Incandescent lights under contracts, 125 c. p. for 12 mos., each lamp 50 cents per day; 65 c. p. for 12 mos., 30 cents per day; 32 c. p. for 12 mos., 20 cents per day; 16 c. p. 1 cent per hour by meter. Inside incandescent wiring charged to customer at cost; lamps furnished and renewed free, except those broken by customer.
Bridgewater,	Incandescent lights, 1 cent per ampere hour or \$10.00 per year for 16 c. p. lamps; wiring \$2.00 per lamp, open wiring; \$2.75 per lamp for concealed work. Lamp renewals free to contract customers; to meter customers 65 cents per lamp.

COMPANY.	Price for Commercial Lights.
Brookline, . . .	Arc lights, \$65.00 to \$100.00 per year according to hours burnt. Incandescent lights, \$1.00 to \$1.50 per mo., 16 c. p. lamps, according to hours burnt, and 1 cent per hour by meter. Lamps free to contract customers; meter customers pay.
Cambridge, . . .	Arc lights, \$100.00 per lamp per year. Incandescent lights, 20 c. p., yearly contract, 1 lamp \$10 00; 32 c. p., \$24.00; 65 c. p \$40.00. One cent per lamp hour by meter. Consumers pay for lamps and renewals.
Charlestown, . . .	Arc lights, 50 cents per night per group of 8, 16 c. p. lamps running an average of about 6 hours per night. Lamp renewals free.
Chelsea, . . .	Arc lights, 40 cents per lamp per night until 12 p.m., 25 cents until 6.30 p.m. Incandescent lights, 16 c. p., \$1.25 per mo. for stores. By meter 1½ cents per hour. Renewals 60 cents each.
Citizens' (Wakefield),	Incandescent lights, 1 cent per hour, 16 c. p. lamps by meter. \$1.00 per month by contract for 16 c. p. lamps; \$1.75 for 32 c. p. lamps Wiring, \$2.50 per lamp for neat work; do no concealed work. Renewals, 60 cents for 16 c. p. lamps, 75 cents for 32 c. p. Arc lights, 6 or 7 nights per week, \$108 00 per year; 5 nights, \$96.00; 4 or less nights, \$84 00.
Clinton, . . .	Arc lights, 1 light, \$8.33 per mo.; 2 lights, 7.50 each; 3 lights, \$7.00 each; 4 or more lights, \$6.50 each. Incandescent lights, \$1.00 per light per month, meter rates 1½ cents per hour. Wiring at cost; renewals free.
Cohasset, . . .	Incandescent lights, contract rates for each customer; customers pay for renewals.
Cottage City, . . .	Arc lights, single lights, \$50.00 per season of 90 days. 2 lights, \$45.00 each; 4 or more, \$40.00 each.
Dedham, . . .	Arc lights, \$70.00 per year. Incandescent lights on contracts based on \$10.00 per lamp per year until 10 p.m.; by meter, 20 cents per 1,000 watt hours.
Edison (Boston), . . .	Incandescent lights, 1 cent per hour, 16 c. p. lamp by meter. Lamp renewals free; inside wiring charged to customer.
Edison (Brockton), . . .	Arc lights, 4 nights per week, each lamp \$9.00 per month; 7 nights, \$10.00. Incandescent lights, 1½ cents per 16 c. p. lamp hour by meter. Lamp renewals free.
Edison (Fall River), . . .	Incandescent lights, 1 cent per 16 c. p. lamp hour by meter. Inside wiring at net cost; renewals free.
Fall River, . . .	Arc lights, 1 to 4 lights, each, \$8.00 per mo. 5 to 8, each, \$7.00, 9, \$60.00, 10, \$65.00, 11, \$70.00, 12 to 15, each, \$6.25, 16 or more, each, \$6 00 per mo. Incandescent lights, 20 cents per 1,000 watt hours by meter. Renewals free.
Fitchburg, . . .	Arc lights, 3 nights per week, 1 to 4 lights, \$10.00 each light per mo., 5 to 9 lights, \$9.00 per mo., 10 or more, \$8.00; 4 nights per week, 1 light, \$10.50; 2 to 4, \$10.00 each; 5 to 9, \$9 00; 10 or more, \$8 00; 5 nights, 1 light, \$11 00; 2 to 4, \$10.00; 5 to 9, \$9.00; 10 or more, \$8.00; 6 nights, 1 light, \$12.00; 2 to 4, \$11.00; 5 to 9, \$10.00; 10 or more, \$9.00; 7 nights, 1 light, \$13 00; 2 to 4, \$12.00; 5 to 9, \$11.00; 10 or more, \$10.00. Incandescent lights, by meter, 25 cents per 1,000 watts. Wiring and all lamps paid for.
Framingham, . . .	Arc lights, for first light, \$96.00 per year; second light, \$84.00; each additional light, \$72.00 per year. Incandescent lights, by meter, 1 cent per lamp hour; by contract, \$1.25 each per month if 3 lights or less; if more than 3, \$1.00 each; 12 lights for \$10.00 per month. Larger number by contract. Wiring in stores, \$1.50 per lamp, houses at cost. Renewals free.
Franklin (Turner's Falls), . . .	Incandescent lights, 4 nights in the week to 9 p.m., \$7.00 per year; 6 nights in the week to 11 p.m., \$10.00; 7 nights, \$11.00. Wiring and renewals free.

COMPANY.	Price for Commercial Lights.
Gardner, . . .	Arc lights, for yearly contract, 6 nights per week, \$77.78; 5 nights, \$66.67; 4 nights, \$55.55. Incandescent lights, 25 cents per 1,000 watt hours; by contract, \$0.0122 per lamp hour. Shops, mills and factories, 50 cents per 1,000 watt hours, or by contract, \$0.0225 per lamp hour. Discount of 10 per cent. on all bills if paid on or before the tenth of the month. Lamp renewals free to meter customers, at cost to others. Wiring at customer's expense.
Gloucester, . . .	Arc lights running until midnight, 1 lamp, \$9.00 per mo.; 2 lamps, \$8.50 each; more than 2, \$8.00 per month each. Incandescent lights, 5 nights per week to 7 p.m., and 1 night to midnight, 16 c. p., 75 cents per lamp per mo., 65 c. p., \$3.00 per mo., 5 nights to 9 p.m., and 1 night to midnight, 16 c. p., \$1.00, 65 c. p., \$3.50; 7 nights to midnight, 16 c. p., \$1.25, 65 c. p., \$4.00 per lamp per mo. Rates by meter, 20 cents per 1,000 watt hours. Wiring in stores for contract lights free; others at cost; renewals free.
Great Barrington, . . .	Arc lights, 25 cents per night. Incandescent lights, 16 c. p., \$10.00 per lamp per year by contract; by meter, 1 cent per ampere hour. Renewals free. Wiring at customer's expense.
Greenfield, . . .	Arc lights, averaging 15 hours per week, \$65.00 per lamp per year. Incandescent lights, metered lights at 1 cent per 16 c. p. lamp hour; contract rates, \$6.00 to \$20.00 per lamp per year, based on 1 cent per hour and estimated hours of consumption. Lamp renewals free. Wiring at cost.
Haverhill, . . .	Arc lights, 50 cents per night. Incandescent lights, \$1.25 per mo. Wiring and renewals free.
Holyoke, . . .	Arc lights, 7 nights per week, until 10.30 p.m., \$100.00 each per year; 4 nights until 10.30 p.m., other nights to 6.30 p.m., \$75.00; 3 nights until 10.30 p.m., other nights to 6.30, \$70.00. Incandescent lights by meter or contract, 1½ cents per hour for 16 c. p. lamp. Arc wiring free; incandescent renewals at cost.
Hudson, . . .	Arc lights, \$6.25 per month to 10 p.m., \$8.33 per month to 12 p.m. Incandescent lights, by contract, 50 cents to \$1.00 per mo.; by meter, 1 cent per hour. Customer pays for wiring and renewals.
Hyde Park, . . .	Arc lights, \$70.00 per year. Incandescent lights, \$10.00 each per year until 10 p.m.; 20 cents per 1,000 watt hours by meter.
Hull, . . .	Arc lights, \$16.50 per mo. Incandescent lights, 16 c. p., from 50 cents to \$1.00 per mo., according to location; by meter, from 1½ to 2 cents per hour. Special winter rate, dark to midnight only, 40 cents per light per mo. Wiring and renewals at cost.
Lawrence, . . .	Arc lights, 2 nights per week, May to September, \$5.50, balance of the year, \$6.00 per mo.; 3 nights per week, \$6.00; 4 nights, \$7.50; 6 nights, \$8.00; 7 nights, \$9.00. Incandescent lights, 1 cent per 16 c. p. lamp hour; 10 per cent. off when bill amounts to \$5.00 per mo. and 5 per cent. off when bills are less than \$5.00, with a minimum charge of \$1.00 per mo. to new customers. Arc wiring free. Incandescent at customer's expense. Renewals free.
Lee, . . .	Incandescent lights, \$9.00 per year by contract. Meter rates, 20 cents per 1,000 watts. Wiring at cost; renewals free.
Leicester, . . .	Incandescent lights, until 10 p.m., \$10.00 per lamp per year. Meter rates, 20 cents per 1,000 watt hours. Wiring at cost. Renewals paid by customer.
Leominster, . . .	Arc lights, \$75.00 per year. Incandescent lights until 10 o'clock, \$10.00 per year; until 12 o'clock, \$12.00; all night, \$18.00; by meter, 20 cents per 1,000 watt hours. Renewals at customer's expense. Wiring at cost.

COMPANY.	Price for Commercial Lights.
Lowell, . . .	Arc lights, \$10.00 per lamp per month, burned every night; 50 cents per lamp per night, burned 3 or 4 nights per week; \$8.44 per lamp per month on yearly contracts. Incandescent lights, \$1.00 per lamp per mo. for contract lights, 12 cents per 1,000 watts by meter. Renewals free.
Lynn, . . .	Arc lights, one light 7 nights per week to 11 P.M., \$10.00 per mo.; 6 nights, \$9.00; 2 nights to 11 P.M. and 4 nights to 6.30 P.M., \$7.00 per mo. Incandescent lamps, \$1.00 to \$1.25 per lamp per mo.; by meter, 18 cents per 1,000 watt hours. Renewals free, on contract lights only.
Malden, . . .	Arc lights, \$10.00 per mo. for single light, \$8 83 per lamp for 2 lights. Special rates for larger numbers according to hours named. Incandescent lights, \$1 00 per mo. for 16 c. p. lamps, for contract lights; 1½ cents per 16 c. p. lamp hour by meter. Lamps and renewals for contract lights free. For metered lights no free renewals.
Marlborough, . . .	Arc lights, every night, 1 light, \$8.50 per mo.; 2 or more lights, \$7.50 each; 3 nights per week, 1 light, \$7.50 per mo.; 2 or more lights, \$5 00 each. Incandescent lights, 16 c. p., stores closing 3 nights a week at 6 P.M., \$10.00 per year; 6 nights per week burning until 9 P.M., \$12.00; until 11 P.M., \$13.50; until 12 P.M., \$15.00. Meter rates, 25 cents per 1,000 watt hours. Wiring at cost and renewals free
Middleborough, . . .	Incandescent lights, \$10.00 per lamp per year. Wiring and renewals at cost.
Milford, . . .	Arc lights, outside, every night, April to October, \$6.67 per lamp per mo.; October to April, \$10.00. Inside use, April to October, 1 lamp 6 or 7 nights per week, \$8.00 per mo.; 2 lamps 6 or 7 nights per week, \$14.50; 3 lamps 6 or 7 nights per week, \$20.50; 4 lamps 6 or 7 nights per week, \$25 50. For 4 nights per week, 1 lamp, \$6.00; 2 lamps, \$10.75; 3 lamps, \$16.00; 4 lamps, \$20.00. For 3 nights per week, 1 lamp, \$5.50; 2 lamps, \$10.00; 3 lamps, \$15 00; 4 lamps, \$18.00. From October to April, 6 or 7 nights per week, 1 lamp, \$12.00; 2 lamps, \$21.50; 3 lamps, \$30.50; 4 lamps, \$38.50. 4 nights per week, 1 lamp, \$9.75; 2 lamps, \$17.00; 3 lamps, \$24.00; 4 lamps, \$31.00. 3 nights per week, 1 lamp, \$9.50; 2 lamps, \$15.00; 3 lamps, \$22.50; 4 lamps, \$28.00. Transient lights, 75 cents per light per night. Incandescent lights by meter, 1½ cents per lamp hour. On contract, 16 c. p. lamps burning every night until 11 P.M., \$1.25, until 9 P.M., \$1.00. If burnt 4 evenings per week, \$1.00 per mo.; 3 evenings, 90 cents if as many as 3 lights are used. For 5 or more lights, wiring and renewals free; other wiring and renewals paid. For 10 or 15 lights, 1 consumer, 10 per cent. discount; more than 15, 15 per cent. discount. Factory lighting, from 4 to 6 P.M., 65 cents per lamp per month.
Millbury, . . .	Incandescent lights until 10 P.M., \$10.00 per year. Wiring at cost. Renewals at customer's expense. Meter rates, 20 cents per 1,000 watt hours. Arc lights, \$80.00 per year.
Milton, . . .	Incandescent lights, 1 cent per hour by meter for each 16 c. p. lamp. Renewals at customer's expense.
Nantucket, . . .	Arc lights, \$10 00 each per month. Incandescent, 16 c. p., \$10.00 each per year. Wiring at cost. Renewals free.
Natick, . . .	Arc lights, 1st light, \$8 00; 2d light, \$7.00; 3d light, \$6.00 per month. Incandescent lights, first three, \$1.20 per mo. each; second three, \$1.00; third three, 80 cents; fourth three, 60 cents; additional lamps, 50 cents each. Wiring at cost; renewals free.

COMPANY.	Price for Commercial Lights.
New Bedford,	Arc lights, about 5 cents per hour, and rent of lamp at \$10.00 per year. Incandescent lights, 1 cent per 16 c. p. lamp hour. Discounts, bills \$8.00 per month and under, 5 per cent.; \$8.00 to \$16.00, 10 per cent.; \$16.00 to \$20.00, 15 per cent.; over \$20.00, 25 per cent. for prompt payment. Wiring by contract. Lamps and renewals free.
Newburyport,	Arc lights, 4 to 7 nights per week, one light, \$10.00 per mo.; 2 lights, \$9.00 each; 3 or more, \$8.00 each; 1 to 3 nights per week, 1 light, \$7.00 per mo.; 2 lights, \$6.25 each; 3 or more, \$5.67 each. Series incandescent lights, 65 c. p., 4 to 7 nights per week, 1 light, \$5.00 per mo.; 2 lights, \$4.75 each; 3 lights, \$4.50 each; 4 lights, \$4.25 each; 5 or more, \$4.00 each. 1 to 3 nights per week, 1 light, \$3.50 per mo.; 2 lights, \$3.37½ each; 3 lights, \$3.25 each; 4 lights, \$3.12½ each; 5 lights, \$3.00 each; 6 or more, \$2.83½ each. Direct current incandescent, 20 c. p. lamp, 4 to 7 nights per week, \$1.25 each per mo.; 1 to 3 nights per week, \$1.00; 32 c. p. lamp, 4 to 7 nights, \$2.00 each per mo.; 1 to 3 nights per week, \$1.60. 8 per cent. discount from these prices for incandescent lights, and a further discount of 6 per cent. on all bills paid before the 10th of the month. Renewals at consumers' expense.
Newton,	Incandescent lights, by contract, \$1.00 per mo.; by meter, 25 cents per 1,000 watt hours. Discount of 20 per cent. for prompt payment. Renewals at customers' expense; 70 cents for 16 c. p., \$1.00 for 32 c. p. lamp.
North Adams,	Arc lights, single lamp, 40 cents per night; 2 lamps, 30 cents each; 3 or more at 25 cents each. Incandescent lights, \$12.00 per year for 6 nights per week; \$10.00 per year for 4 nights per week; \$9.00 per year for 3 nights per week. Meter rates, 20 cents per 1,000 watt hours. Renewals free.
Northampton,	Arc lights, \$75.00 per year every night till 10 P.M.; \$100.00 till midnight; \$60.00 for one night a week till 10 P.M. Incandescent lamps, 16 c. p. used 2 nights per week until 10 P.M. and 4 nights until 6 P.M., \$8.00 each per year; 6 nights until 9 P.M., \$10.00; until 10 P.M., \$12.00; until 11 P.M., \$14.00; until midnight, \$16.00; 7 nights until 10 P.M., \$13.00; until 11 P.M., \$15.00; until midnight, \$17.00; all night, \$20.00. 10 c. p. used 2 nights per week until 10 P.M. and 4 nights until 6 P.M., \$7.00 each per year; 6 nights until 9 P.M., \$8.00; until 10.00 P.M., \$9.00; until 11 P.M., \$10.00; until midnight, \$12.00; 7 nights until 10 P.M., \$10.00; until 11 P.M., \$11.00; until midnight, \$13.00; all night, \$16.00. 20 c. p. used 2 nights per week until 10 P.M. and 4 nights until 6 P.M., \$10.00 each per year; 6 nights until 9 P.M., \$12.00; until 10 P.M., \$15.00; until 11 P.M., \$18.00; until midnight, \$20.00; 7 nights until 10 P.M., \$16.00; until 11 P.M., \$20.00; until midnight, \$21.00; all night, \$25.00. 25 per cent. added to these rates when less than 3 lights are used. By meter, 1 cent a lamp hour. Wiring and lamps on meter at consumer's cost; other lamp renewals free.
North Attleborough,	Arc lights, \$8.00 per lamp per mo. Shop lights, 8 cents per inch of carbon burned. Incandescent lights by meter 1½ cents per ampere hour. Renewals and wiring at cost.
North Shore (Revere),	Arc lights, \$80.00 per year. Summer rates, 55 cents per night per light. Incandescent lights: by contract, \$10.00 per year until 10 P.M.; by meter, 20 cents to yearly and 30 cents to summer customers per 1,000 watt hours. Renewals, 70 cents each, with rebate of 5 cents for old lamps. Wiring paid by customers.

COMPANY.	Price for Commercial Lights.
Orange,	Incandescent lights, 17 to 20 cents per thousand watt hours by meter and 70 cents to \$1.00 per lamp per month by contract, according to number of hours used per week and number of lamps. Wiring at cost. A charge for renewals.
Palmer,	Incandescent lights until 9 P.M., \$9.00 per year; \$10.00 per year till 10 P.M.; until midnight, \$12.00 per year. Store wiring free; house wiring at cost. Renewals, 70 cents each.
Pittsfield,	Arc lights, until 6 P.M. 3 nights per week, and until 9 P.M. 3 nights, 1 lamp, \$84.00 per year, 2 or more lamps, \$72.00 each; same service as above from April 1st to September 1st, 1 lamp, \$25.00, 2 lamps, \$24.00 each; from September 1st to April 1st, 1 lamp, \$65.00, 2 lamps, \$60.00 each. Until 9 P.M. 6 nights a week, 1 lamp, \$120.00 per year; 2 lamps, \$108.00 each; same service from April 1st to September 1st, 1 lamp, \$40.00; 2 or more lamps, \$36.00 each; September 1st to April 1st, 1 lamp, \$84.00; 2 lamps, \$76.00 each. Incandescent lights, by meter, 250 ampere hours or less, 1 2-10 cents per hour; 250 to 500, 1 1-10 cents; 500 to 1,500, 1 cent; 1,500 to 2,500, 2-10 cents; 2,500 to 3,500 8-10 cents; 3,500 or more, 7-10 cents. Wiring and renewals charged to customers.
Plymouth,	Arc lights, 30 cents per lamp carbon. Incandescent lights, 4 nights per week, 80 cents per lamp per month; 6 nights per week, 90 cents per month; these rates for 16 c. p. lamps. Meter rates, 20 cents per 1,000 watt hours for residences and stores; 30 cents per 1,000 watt hours in other cases. Wiring and renewals, 60 cents each.
Quincy,	Incandescent lights, \$1.00 per mo., 16 c. p. lamp; 75 cents for 10 c. p.; meter rates, 1½ cents per 16 c. p. lamp hour. Renewals for stores having contract rates furnished by company; all others by consumers. Arc lights, \$7.50 per month, moon schedule.
Salem,	Arc lights, every evening except Sunday, \$12.00 per month; incandescent lights, 16 c. p., one cent per hour by meter. Contract lights, 16 c. p. lamps, \$1.00 per lamp per month; without renewals, \$1.25 per month, renewals free. Renewals, 60 cents each. Wiring by special contract.
Somerville,	Arc lights, \$125.00 to \$80.00 per year. Incandescent lights, meter rates, 20 cents per 1,000 watt hours. Consumers pay for renewals.
Southbridge,	Arc lights, single lamp, \$75.00 per year 7 nights per week, \$60.00 per year 4 nights per week; if three to five lights taken, \$50.00 each. Incandescent lights, \$10.00 each per year for 5 lamps or less; for more than 5 lights, 10 per cent. less. Renewals free.
South Hadley Falls,	Incandescent lights, 6 nights per week till 6.30 P.M., \$6.00 per year; till 6.30 P.M. ordinarily and till 10 P.M. 2 nights per week, \$7.20; till 6.30 P.M. ordinarily and till 10 P.M. 3 nights per week, \$7.80; till 6.30 P.M. ordinarily and till 10 P.M. four nights per week, \$8.40; till 9 P.M. 6 nights per week, \$8.40; till 10 P.M. 6 nights per week, \$10.00; till 11 P.M. 6 nights, \$11.00. Prices are for 16 c. p. lamps. Discount of 5 per cent. on bills paid within five days. Meter rates, 20 cents per 1,000 watt hours. Discount of 5 per cent. if paid within 15 days from date of bill. Wiring and lamp renewals at cost.
Spencer,	Arc lights, 27.9 cents per night.
Stoughton,	Arc lights, \$60.00 per year.
Suburban (Boston),	Arc lights for all day lights, 1,200 c. p., 50 cents per day; for lights dark to midnight, 2,000 c. p., single light, 45 cents per night; 2 to 9 lights, 40 cents each; 10 lights or more, 35 cents each. Incandescent lights, 20 cents per 1,000 watt hours. Renewals free.

COMPANY.	Price for Commercial Lights.
Taunton,	Arc lights, \$7.00 per month. Incandescent lights, \$1.00 per month.
Union (Franklin),	Arc lights, single lamp, 4 nights per week till 10 p.m., \$60.00 per year; till 12 p.m., \$75.00; every night till 10 p.m., \$75.00 per year; till 12 p.m., \$90.00. Incandescent, 16 c. p. lights, every night till 10 p.m., \$10.00 per lamp per year; till 12 p.m., \$12.00; till daylight, \$18.00; 20 c. p. till 10 p.m., \$12.00 per year; till 12 p.m., \$15.00; till daylight, \$21.00. Above 20 c. p., special rates. By meter, 20 cents per 1,000 watt hours. Wiring and renewals at consumer's expense.
United (Springfield),	Arc lights, 40 cents per lamp per night. Incandescent lights, 1½ cents per ampere hour. Monthly discounts on 500 ampere hours, 20 per cent.; on 1,000, 30 per cent.; on 2,000, 33½ per cent.; on 4,000, 40 per cent. Renewals free when monthly bills average 50 cents per lamp installed.
Uxbridge and North-bridge,	Incandescent lights, 16 c. p. lamps, 1 cent per hour by meter; by contract, \$10.00 per year. Wiring, \$2.00 per light open, \$3.00 concealed; renewals free.
Waltham,	Arc lights, 6 or 7 nights per week till 12 p.m., 1 light, \$12.50 per mo.; 2 lights, \$11.87½; 3 lights, \$11.25; 4 lights, \$10.62½; 5 lights, \$10.00; 4 or 5 nights per week, 1 light, \$10.00; 2 lights, \$9.50; 3 lights, \$9.00; 4 lights, \$8.50; 5 lights, \$8.00 each. Discount 20 per cent. from above prices if paid on or before the 15th of the month. Incandescent lights, 16 c. p., 6 or 7 nights per week, \$1.35 per light per mo.; 5 nights per week, \$1.30 each; 4 nights per week, \$1.25 each. Discount 35 cents per light if paid on or before the 15th of the month. All installations of 5 lights or more by meter only at 1½ cents per 16 c. p. lamp hour. Discount of 20 per cent. from this rate if paid before the 15th of the month. All night contract lights, \$2.00 per light per month, with 25 per cent. discount as above. Lamp renewals at expense of consumer.
Ware,	Arc lights, \$6.00 per mo. Incandescent lights, 6 nights per week until 10 p.m., \$1.00 per mo.; until 9 p.m., 83 cents per mo.; 3 nights per week until 10 p.m., 67 cents per mo.; by meter, 20 cents per 1,000 watt hours. Wiring under cost; renewals at one-half cost.
Webster,	Arc lights, single light, \$80.00 per year; 2 lamps, \$72.00; 3 lamps, \$68.00; 5 or more, \$60.00 each per year. Incandescent lights, 1 light until 12 p.m., \$10.00 per year; 5 lights, 5 per cent. off; 10 lights or more, 10 per cent. off. By meter, 25 cents per 1,000 watt hours. Wiring stores, free; houses, at cost; renewals free.
Westborough,	Arc lights, \$80.00 per year. Incandescent lights, by meter, 20 cents per 1,000 watt hours. Wiring at cost; renewals 75 cents each.
Westfield,	Arc lights, \$100.00 per year, payable monthly. A discount of 10 per cent. is made for each week-day night on which the lamp is not burned after 6 p.m. Incandescent lights, for 1 16 c. p. lamp every night until 11 p.m., \$1.25 per mo.; every night except Sunday until 11 p.m., \$1.15; 5 nights until 9 p.m., 1 night until 11 p.m., \$1.00; 4 nights until 8 p.m., 2 nights until 11 p.m., 85 cents; 3 nights until 6 p.m., 2 nights until 9 p.m., 1 night until 11 p.m., 70 cents per mo.; 10 c. p. lamps, 25 per cent. less than above rates; 20 c. p. lamps, 20 per cent. more than above rates. Exposed wiring free; lamps and renewals at consumers' expense.
Weymouth,	Incandescent lights, 16 c. p. lamps, 7 nights per week, \$10.00 per year; 6 nights, \$9.50; 5 nights, \$9.00; 4 nights, \$8.50. Wiring at cost; renewals, 65 cents each.

COMPANY.	Price for Commercial Lights.
Whitman, . . .	Arc lights, 4 nights per week until 10 P.M., \$60.00 per year; until midnight, \$75.00; 7 nights per week until 10 P.M., \$75.00; until midnight, \$90.00. Incandescent lights, 16 c. p., until 10 P.M., 90 cents per lamp per mo.; until midnight, \$1.00. Renewals at customers' expense.
Winchendon, . . .	Arc lights, 4 nights per week until 10 P.M., \$60.00 per year; until midnight, \$75.00; 6 nights per week until 10 P.M., \$75.00; until midnight, \$90.00. By meter for residences, 20 cents per 1,000 watt hours; in other cases 30 cents per 1,000 watt hours. Meter rental, 25 light meter, \$2.00 per year; 50 light, \$2.50; 100 light, \$4.00. Wiring at cost. Lamp renewals, 65 cents each.
Woburn, . . .	Arc lights, 7 nights per week, \$9.00 per mo.; 6 nights, \$8.00; 5 nights, \$7.00; 4 nights or less, \$6.00. Incandescent lights, 6 or 7 nights per week, \$12.00 per year; 5 nights, \$11.00; 4 nights or less, \$10.00. Renewals at cost; wiring at from \$1.50 to \$3.25 per outlet.
Worcester, . . .	Arc lights until 9 P.M., 40 cents per night; until 11 P.M., 50 cents; all night, 60 cents. Day lights, 65 cents per day. Incandescent lights, until 9 P.M., \$1.00 per lamp per mo.; until 10.30 P.M., \$1.50 per mo.; until 12 P.M., \$1.75 per mo.; all night, \$2.00 per mo. Renewals free to stores; others at cost. Consumers pay for wiring.

CASES PENDING BEFORE THE BOARD JAN. 3, 1894.

In all the following cases the parties have been notified that by agreement, or at the request of any party, each case will be set down for a hearing by the Board.

CLASS A.

Including all cases pending more than one year, upon which no action has been taken or requested by any party thereto.

These cases will be considered as suspended, and will not be hereafter reported unless some party interested shall make a request for a hearing or some other final disposition of the case.

Appeal of the Braintree Electric Light Company from the decision of the selectmen of Braintree, granting permission to A. S. Morrison and others to run wires over certain streets in Braintree.

Appeals of the Randolph and Holbrook Electric Company, and of Edward H. Galligan and others, from the decision of the selectmen of Randolph, granting permission to the Randolph and Holbrook Light and Power Company to erect poles and wires in the streets of Randolph.

Appeal of the Bristol County Electric Company from the decision of the aldermen of Taunton, refusing to grant permission to said company to erect poles and wires in the streets of Taunton.

Appeals of the Boston Electric Light Company and the Edison Electric Illuminating Company from the decision of the aldermen of Boston, granting permission to certain parties to run wires over Summer Street.

Petition of the Natick Gas Light Company for authority to supply electric light.

Appeal of the Framingham Gas, Fuel and Power Company from the decision of the selectmen of Framingham, granting permission to the Framingham and Ashland Gas Light Company to lay pipes in the streets.

Appeals of the Edison Electric Illuminating Company, and Boston Electric Light Company, from decision of aldermen of the city of Boston, granting to D. Webster King permission to run electric wires over certain streets in Boston.

Appeal of the Westborough Gas and Electric Company from the decision of the selectmen of Westborough, granting to Henry S. Jackson and others permission to lay gas mains and pipes in the streets of Westborough.

Appeals of the Boston Electric Light Company, and Edison Electric Illuminating Company, from the decision of the aldermen of Boston, granting to the Suburban Light and Power Company permission to maintain electric wires in the streets of Boston.

Petition of consumers of Citizens' Gas Light Company of Reading, South Reading and Stoneham for improvement in quality and reduction in price of gas supplied in Reading.

Petition of consumers of the Jamaica Plain Gas Light Company for improvement in quality and reduction in price of gas.

CLASS B.

Including recent cases in which no action has been requested by either party.

Petition of consumers of the Haverhill Gas Light Company, for reduction in price of gas.

Petition of mayor of Worcester for reduction in price of gas supplied by Worcester Gas Light Company.

Petition of mayor of Cambridge for reduction of price of gas supplied by Cambridge Gas Light Company.

Appeal of Chelsea Gas Light Company from the decision of the aldermen of Chelsea, granting permission to the Champlin-Babson Electric Company to lay underground electric light wires in certain streets in the city of Chelsea.

Appeal of Cottage City Gas and Electric Company from the decision of the selectmen of Cottage City in granting permission to H. S. Kemp and others to construct, maintain and operate an electric plant in said town of Cottage City.

CLASS C.

Including cases heard and decisions not rendered up to Jan. 3, 1894.

Petition of selectmen and consumers for reduction in price of gas supplied by the Arlington Gas Light Company.

Petition of mayor of Boston for reduction in price of gas supplied by the Charlestown Gas and Electric Company.

Petition of customers of Malden Electric Company for improvement in quality and reduction in price of electric light.

Petition of Edison Electric Illuminating Company of Boston for increase of capital stock.

JOHN T. WHEELWRIGHT,
FORREST E. BARKER,
MORRIS SCHAFF.

Jan. 3, 1894.

APPENDICES.

APPENDIX A.

BALANCE SHEETS, MANUFACTURING AND PROFIT AND LOSS ACCOUNTS, TO JUNE 30, 1893.

[From the returns made as corrected by the Board.]

ABINGTON AND ROCKLAND. ELECTRIC LIGHT AND POWER COMPANY OF.

ASSETS.

Real estate,	\$21,976 58
Steam plant,	27,448 39
Electric plant,	26,180 26
Lines, meters, lamps and globes,	27,741 38
Due for electric light and power,	1,624 03
Fuel on hand,	229 55
Carbons on hand,	45 02
Oil and waste on hand,	66 50
Other electric materials on hand,	342 23
Horses, wagons, etc.,	714 62
Sundry accounts due the company,	422 44
Office furniture,	290 89
Cash on hand,	2,141 43
	<hr/>
Total assets, as per books of the company,	\$109,223 32

LIABILITIES.

Capital stock,	\$41,200 00
Notes payable,	55,500 00
Unpaid bills,	9,989 11
	<hr/>

Total liabilities, as per books of the company,	\$106,689 11
Profit and loss balance (if surplus),	2,534 21
	<hr/>

\$109,223 32

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$10,185 05	
Income from sale of electric light and power,		\$17,843 90
Balance to profit and loss,	7,658 86	
	<hr/>	<hr/>
	\$17,843 91	\$17,843 91

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,	\$2,572 36	
Balance of electric manufacturing account,		\$7,658 86
Interest received,		17 31
Dividends declared,	1,873 50	
Interest paid,	696 10	
Balance June 30, 1893,	2,534 21	
	\$7,676 17	\$7,676 17

ADAMS ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$3,785 48
Steam plant,	11,815 31
Electric plant,	6,819 96
Lines, meters, lamps and globes,	9,541 90
Incandescent installation,	1,360 73
Due for electric light and power,	2,081 98
Fuel on hand,	160 00
Carbons on hand,	45 50
Oil and waste on hand,	45 20
Incandescent lamps on hand,	175 90
Globes on hand,	4 50
Other electric materials on hand,	340 15
Cash on hand,	78 54
Total assets, as per books of the company,	\$36,255 15

LIABILITIES.

Capital stock,	\$8,500 00
Notes payable,	9,050 00
Unpaid bills,	16,919 75
Total liabilities, as per books of the company,	\$34,469 75
Profit and loss balance (if surplus),	1,785 40
	\$36,255 15

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$8,513 01	
Income from sale of electric light and power,		\$10,789 73
Balance to profit and loss,	2,276 72	
	\$10,789 73	\$10,789 73

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,	\$0 97	
Balance of electric manufacturing account,		\$2,276 72
Interest paid,	490 35	
Balance June 30, 1893,	1,785 40	
	\$2,276 72	\$2,276 72

ADAMS GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$21,326 01
Machinery and manufacturing appliances,	6,777 05
Meters,	1,350 74
Due for gas,	199 61
Gas coal on hand,	50 00
Coke on hand,	10 00
Tar on hand,	210 00
Enrichers on hand,	18 00
Gas fixtures on hand, lamps,	478 82
Sundry accounts due the company,	6,332 02
Office furniture,	409 20
Cash on hand,	22 65
Total assets, as per books of the company,	\$37,184 10

LIABILITIES.

Capital stock,	\$17,300 00
Unpaid bills,	19 02
Total liabilities, as per books of the company,	\$17,319 02
Profit and loss balance (if surplus),	19,865 08
	\$37,184 10

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$7,479 16	
Income from sale of gas,		\$10,856 44
residuals,		735 09
Balance to profit and loss,	4,110 37	
	\$11,589 53	\$11,589 53

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$19,280 58
Balance of gas manufacturing account,		4,110 37
Rents,		72 00
Dividends declared,	\$3,597 87	
Balance June 30, 1893,	19,865 08	
	\$23,462 95	\$23,462 95

AMESBURY ELECTRIC LIGHT, HEAT AND POWER COMPANY.

[Formerly Electric Light and Patent Flooring Company of Amesbury]

ASSETS.

Real estate,	\$11,000 00
Steam plant,	14,674 56
Electric plant,	20,813 81
Lines, meters, lamps and globes,	8,428 50
Patent rights,	2,000 00
Due for electric light and power,	3,095 84
Fuel on hand,	669 20
Carbons on hand,	103 00

Oil and waste on hand,	\$69 26
Globes on hand,	14 60
Other electric materials on hand,	93 40
Unexpired insurance,	200 00
Office furniture,	100 00
Electric fixtures on hand,	268 40
Sundry accounts due the company,	68 57
Cash on hand,	2 49
Notes receivable,	558 82
Investments (other property, real and personal),	46,624 85

Total assets, as per books of the company, \$106,783 20

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	53,000 00
Unpaid bills,	1,250 95
Unpaid dividends,	625 00

Total liabilities, as per books of the company, \$104,875 96
Profit and loss balance (if surplus), 3,907 25

\$106,783 20

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$12,940 45	
Income from sale of electric light and power,		\$20,395 53
Balance to profit and loss,	7,455 08	
	\$20,395 53	\$20,395 53

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$2,026 31
Balance of electric manufacturing account,		7,455 08
Mill income,		5,924 88
Other items of income,		207 18
Dividends declared,	\$2,023 00	
Interest paid,	1,624 00	
Depreciation,	3,000 00	
Mill expense,	4,873 71	
Other items,	185 49	
Balance June 30, 1893,	3,907 25	
	\$15,613 45	\$15,613 45

AMESBURY AND SALISBURY GAS COMPANY.

ASSETS.

Real estate,	\$4,875 98
Machinery and manufacturing appliances,	40,255 50
Street mains,	16,596 72
Meters,	1,663 31
Due for gas,	635 91
Gas coal on hand,	1,105 80
Enrichers on hand,	150 00
Purifying materials on hand,	15 00
Stoves on hand,	10 20

Gas fixtures on hand,	\$36 18
Office furniture,	80 00
Cash on hand,	3,847 67

Total assets, as per books of the company, \$69,271 27

LIABILITIES.

Capital stock,	\$60,000 00
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Total liabilities, as per books of the company, \$60,000 00
 Profit and loss balance (if surplus), 9,271 27

\$69,271 27

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$5,502 78	
Income from sale of gas,		\$9,360 94
other sources, gas,		196 92
Balance to profit and loss,	4,055 08	
	<hr/>	<hr/>
	\$9,557 86	\$9,557 86

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1892,		\$7,916 19
Balance of gas manufacturing account,		4,055 08
Dividends declared,	\$2,700 00	
Balance June 30, 1893,	9,271 27	
	<hr/>	<hr/>
	\$11,971 27	\$11,971 27

AMHERST GAS COMPANY.

ASSETS.

Real estate (gas),	\$635 85
Machinery and manufacturing appliances (gas),	7,981 22
Street mains (gas),	6,710 87
Meters (gas),	1,492 01
Due for gas,	698 47
Coke on hand,	30 00
Naphtha on hand,	135 14
Other gas materials on hand,	91 20
Real estate (electric),	1,298 77
Steam plant (electric),	
Electric plant,	33,525 42
Lines, meters, lamps and globes (electric), }	
Due for electric light and power,	790 90
Fuel on hand (electric),	71 06
Oil and waste on hand,	53 63
Incandescent lamps on hand,	151 05
Other electric materials on hand,	880 29
Tools on hand,	43 60
Sundry accounts due the company,	559 42
Office furniture,	55 15
Cash on hand,	289 37
Unexpired insurance,	95 25
Investments,	1,011 25

Total assets, as per books of the company, \$56,599 82

LIABILITIES.

Capital stock,	\$25,000 00
Bonds issued,	18,500 00
Unpaid bills,	978 50
Interest due but not paid,	462 50
Total liabilities, as per books of the company,	\$44,941 00
Profit and loss balance (if surplus),	11,658 82
	\$56,599 82

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$2,525 14	
{ electric,	4,744 17	
Income from sale of gas,		\$4,527 87
sale of electric light and power,		4,936 92
other sources, electric,		117 15
Balance to profit and loss, { gas,	2,002 78	
{ electric,	309 90	
	\$9,581 94	\$9,581 94

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$10,301 23
Balance of gas manufacturing account,		2,002 78
Balance of electric manufacturing account,		309 90
Merchandise accounts,		439 32
Interest paid,	\$925 00	
Depreciation,	469 41	
Balance June 30, 1893,	11,658 82	
	\$13,053 23	\$13,053 23

ANDOVER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$12,380 80
Steam plant,	12,367 70
Electric plant,	17,153 94
Lines, meters, lamps and globes,	15,771 10
Due for electric light and power,	972 38
Fuel on hand,	180 00
Carbons on hand,	20 00
Oil and waste on hand,	48 86
Incandescent lamps on hand,	171 90
Globes on hand,	5 10
Other electric materials on hand,	464 50
Electric fixtures on hand,	176 65
Horses, wagons, etc.,	331 70
Sundry accounts due the company,	514 34
Office furniture,	135 40
Cash on hand,	85 89
Total assets, as per books of the company,	\$60,800 26
Profit and loss balance (if deficit),	2,000 18
	\$62,800 44

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	22,000 00
Notes payable,	8,631 00
Unpaid bills,	1,598 10
Interest due but not paid,	571 34
Total liabilities, as per books of the company,	\$62,800 44

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$8,883 94	
Sale of electric light and power,		\$11,246 67
Balance to profit and loss,	2,362 73	
	<u>\$11,246 67</u>	<u>\$11,246 67</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$2,068 74
Jobbing and fixture accounts,		540 68
Balance of electric manufacturing account,		2,362 73
Bond premiums,		50 00
Rents,		150 00
Construction previously charged off,		528 42
Other items of income,		151 78
Interest paid,	\$3,052 53	
Depreciation,	4,800 00	
Balance June 30, 1893,		2,000 18
	<u>\$7,852 53</u>	<u>\$7,852 53</u>

ARLINGTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$1,000 00
Machinery and manufacturing appliances,	35,000 00
Street mains,	84,000 00
Due for gas,	3,007 54
Gas coal on hand,	697 64
Tar on hand,	173 25
Cash on hand,	4,634 53
Total assets, as per books of the company,	\$78,512 96

LIABILITIES.

Capital stock,	\$70,000 00
Unpaid dividends,	780 00
Total liabilities, as per books of the company,	\$70,780 00
Profit and loss balance (if surplus),	7,732 96
	<u>\$78,512 96</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$11,512 38	
Income from sale of gas,		\$14,796 62
residuals,		915 00
other sources, gas,		24 00
Balance to profit and loss,	4,225 24	
	<u>\$15,737 62</u>	<u>\$15,737 62</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$8,182 95
Balance of gas manufacturing account,		4,225 24
Dividends declared,	\$4,200 00	
Depreciation,	475 23	
Balance June 30, 1893,	7,732 96	
	<u>\$12,408 19</u>	<u>\$12,408 19</u>

ATHOL GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	}		\$53,334 49
Machinery and manufacturing appliances (gas),			
Street mains (gas),			
Meters (gas),	}		521 80
Due for gas,			
Gas coal on hand,			409 14
Enrichers on hand,			206 25
Other gas materials on hand,			225 00
Real estate (electric),	}		11,660 49
Steam plant (electric),			
Electric plant,			
Lines, meters, lamps and globes (electric),			
Patent rights,			
Due for electric light and power,			260 84
Fuel on hand (electric),			90 00
Carbons on hand,			27 00
Other electric materials on hand,			150 00
Cash on hand,			242 28
Total assets, as per books of the company,			<u>\$67,127 29</u>

LIABILITIES.

Capital stock,	\$25,000 00
Bonds issued,	25,000 00
Notes payable,	8,486 56
Unpaid bills,	6,252 30
Total liabilities, as per books of the company,	<u>\$64,738 86</u>
Profit and loss balance (if surplus),	2,388 43
	<u>\$67,127 29</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$5,272 67	
{ electric,	3,930 85	
Income from sale of gas,		\$7,693 66
sale of electric light and power,		3,288 11
Balance to profit and loss, { gas,	2,420 99	
{ electric,		642 74
	<u>\$11,624 51</u>	<u>\$11,624 51</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$2,225 18
Balance of gas manufacturing account,		2,420 99
Balance of electric manufacturing account,	\$642 74	
Supplies, gas,		840 39
Supplies, electric,		267 00
Interest paid,	1,230 00	
Depreciation,	1,492 39	
Balance June 30, 1893,	2,388 43	
	<u>\$5,753 56</u>	<u>\$5,753 56</u>

ATTLEBOROUGH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$12,187 18
Machinery and manufacturing appliances,	26,507 69
Street mains,	12,603 09
Meters,	2,310 12
Due for gas,	2,204 97
Gas coal on hand,	5,484 60
Coke on hand,	16 00
Tar on hand,	390 94
Purifying materials on hand,	33 75
Other gas materials, tools and supplies on hand,	271 57
Stoves and lamps on hand,	442 34
Sundry accounts due the company,	299 11
Office furniture,	131 20
Cash on hand,	103 97
Total assets, as per books of the company,	<u>\$62,986 53</u>

LIABILITIES.

Capital stock,	\$46,400 00
Unpaid bills,	462 51
Total liabilities, as per books of the company,	<u>\$46,862 51</u>
Profit and loss balance (if surplus),	16,124 02
	<u>\$62,986 53</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$10,668 59	
Income from sale of gas,		\$18,122 20
residuals,		1,788 96
other sources,		3 60
Balance to profit and loss,	9,246 17	
	<u>\$19,914 76</u>	<u>\$19,914 76</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$11,515 29
Balance of gas manufacturing account,		9,246 17
Interest received,		54 53
Other items of income,		78 41
Dividends declared,	\$4,640 00	
Depreciation,	130 29	
Balance June 30, 1893,	16,124 02	
	<u>\$20,894 31</u>	<u>\$20,894 31</u>

BAY STATE GAS COMPANY.

ASSETS.

Real estate,	}	. \$4,954,330 95
Machinery and manufacturing appliances,		
Street mains,		
Meters,		1,761 10
Due for gas,		20,474 02
Gas coal on hand,		10,154 93
Coke on hand,		71 29
Tar on hand,		39 00
Enrichers on hand,		12,210 81
Purifying materials on hand,		2,009 50
Other gas materials on hand,		10,393 00
Horses, wagons, etc.,		790 50
Sundry accounts due the company,		206 10
Cash on hand,		2,735 13
Notes receivable,		7,400 00
Investments,		25,000 00
Works, improvement,		74,146 11
Gas on hand,		729 90
Total assets, as per books of the company,		<u>\$5,122,452 25</u>

LIABILITIES.

Capital stock,	\$500,000 00
Notes payable,	4,507,000 00
Unpaid bills,	37,617 57
Amounts due from the company, not included above,	4,525 86
Total liabilities, as per books of the company,	<u>\$5,049,143 43</u>
Profit and loss balance (if surplus),	73,308 82
	<u>\$5,122,452 25</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$358,693 73	
Income from sale of gas,		\$862,097 25
residuals,		195 45
Balance to profit and loss,	503,598 97	
	<u>\$862,292 70</u>	<u>\$862,292 70</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$5,816 29
Balance of gas manufacturing account,		503,598 97
Dividends declared,	\$43,750 00	
Interest paid,	392,356 44	
Balance June 30, 1893,	73,308 82	
	\$509,415 26	\$509,415 28

BEVERLY GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$23,000 00
Machinery and manufacturing appliances (gas),	8,324 39
Street mains (gas),	15,654 31
Meters (gas),	4,409 69
Due for gas,	4,150 85
Coke on hand,	36 00
Tar on hand,	735 00
Enrichers on hand,	1 23
Purifying materials on hand,	10 00
Stoves on hand,	224 77
Gas fixtures on hand, and Lungren lamps,	465 53
Real estate (electric),	17,257 64
Steam plant (electric),	} 54,232 09
Electric plant,	
Lines, meters, lamps and globes (electric),	} 1,197 28
Due for electric light and power,	
Carbons on hand,	40 00
Oil and waste on hand,	13 12
Incandescent lamps on hand,	40 80
Sundry accounts due the company,	474 37
Office furniture,	577 46
Cash on hand,	170 03
Investments,	1,000 00
Total assets, as per books of the company,	\$132,014 54

LIABILITIES.

Capital stock,	\$92,000 00
Bonds issued,	11,800 00
Unpaid bills,	566 00
Total liabilities, as per books of the company,	\$104,366 00
Profit and loss balance (if surplus),	27,648 54
	\$132,014 54

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$10,003 65	
{ electric,	7,692 55	
Income from sale of gas,		\$16,448 67
residuals,		1,490 95
other sources, gas,		81 85
sale of electric light and power,		11,502 88
other sources, electric,		97 40
Balance to profit and loss, { gas,	8,017 82	
{ electric,	3,907 73	
	\$29,621 75	\$29,621 75

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$21,940 96
Balance of gas manufacturing account,		8,017 82
Balance of electric manufacturing account,		3,907 73
Interest received,		73 34
Rents,		99 00
Other items of income,		32 43
Dividends declared,	\$5,520 00	
Interest paid,	881 06	
Other items,	21 68	
Balance June 30, 1893,	27,648 54	
	<u>\$34,071 28</u>	<u>\$34,071 28</u>

BLUE HILL ELECTRIC COMPANY.

ASSETS.

Real estate,	\$3,742 40
Steam plant,	5,981 33
Electric plant,	10,577 62
Lines, meters, lamps and globes,	21,828 09
Oil and waste on hand,	2 47
Horses, wagons, etc.,	307 50
Cash on hand,	93 10
Total assets, as per books of the company,	<u>\$42,502 41</u>
Profit and loss balance (if deficit),	947 59
	<u>\$43,450 00</u>

LIABILITIES.

Capital stock,	\$22,000 00
Bonds issued,	20,000 00
Notes payable,	1,450 00
Total liabilities, as per books of the company,	<u>\$43,450 00</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,048 44	
Income from sale of electric light and power,		\$4,987 63
Balance to profit and loss,	939 19	
	<u>\$4,987 63</u>	<u>\$4,987 63</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,	\$1,286 78	
Balance of electric manufacturing account,		\$939 19
Interest paid,	600 00	
Balance June 30, 1893,		947 59
	<u>\$1,886 78</u>	<u>\$1,886 78</u>

BOSTON ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$486,077 27
Steam plant,	358,443 20
Electric plant,	390,458 10
Lines, meters, lamps and globes,	914,835 87
Due for electric light and power,	53,936 98
Fuel on hand,	6,315 30
Carbons on hand,	2,415 28
Oil and waste on hand,	190 52
Incandescent lamps on hand,	7,393 22
Globes on hand	1,388 63
Other electric materials on hand,	26,006 69
Motors on hand,	3,369 95
Horses, wagons, etc.,	2,031 13
Sundry accounts due the company,	14,210 46
Office furniture,	3,525 17
Cash on hand,	83,593 65

Total assets, as per books of the company, \$2,354,191 42

LIABILITIES.

Capital stock,	\$1,596,200 00
Bonds issued,	300,000 00
Notes payable,	123,056 09
Unpaid bills,	13,531 32
Interest,	6,545 00

Total liabilities, as per books of the company, \$2,044,332 41
 Profit and loss balance, 309,859 01

\$2,354,191 42

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$372,508 85	
Income from sale of electric light and power,		\$536,287 89
other sources,		76 75
Balance to profit and loss,	163,855 79	
	\$536,364 64	\$536,364 64

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1892,		\$248,967 57
Balance of electric manufacturing account,		163,855 79
Rents,		4,375 00
Other items of income,		25,036 65
Dividends declared,	\$108,510 00	
Interest paid,	23,865 00	
Balance June 30, 1893,	309,859 01	
	\$442,234 01	\$442,234 01

BOSTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$1,435,180 77
Machinery and manufacturing appliances,	3,224,027 42
Street mains,	1,937,413 13
Meters,	386,368 20
Due for gas,	71,361 06
Gas coal on hand,	14,490 36
Coke on hand,	4,665 00
Tar on hand,	6,474 60
Enrichers on hand,	6,176 20
Purifying materials on hand,	958 15
Other gas materials on hand,	40,936 89
Sundry accounts due the company,	20,634 22
Office furniture,	11,380 76
Cash on hand,	123,165 86
Notes receivable,	96,000 00
Ammonia,	408 62
Gas on hand,	2,617 60
Total assets, as per books of the company,	\$7,394,307 83

LIABILITIES.

Capital stock,	\$2,500,000 00
Notes payable,	180,000 00
Unpaid bills,	49,590 46
Deposits,	21,730 00
Reserve fund,	290,954 91
Contingent fund, }	
Depreciation fund, }	
Amounts due from the company, not included above,	10,000 00
Total liabilities, as per books of the company,	\$3,052,275 37
Profit and loss balance,	4,342,032 46
	\$7,394,307 83

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$1,273,790 53	
Income from sale of gas,		\$1,490,301 04
residuals,		55,261 63
other sources,		142 60
Balance to profit and loss,	271,914 74	
	\$1,545,705 27	\$1,545,705 27

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$4,357,403 38
Balance of gas manufacturing account,		271,914 74
Rents,		20,265 95
Dividends declared,	\$250,000 00	
Interest paid,	7,551 61	
Rent of street mains,	50,000 00	
Balance June 30, 1893,	4,342,032 46	
	\$4,649,584 07	\$4,649,584 07

BRIDGEWATER ELECTRIC COMPANY.

ASSETS.		
Real estate,		\$3,221 86
Steam plant,		5,629 33
Electric plant,		5,289 25
Lines, meters, lamps and globes,		16,688 83
Due for electric light and power,		590 15
Fuel on hand,		131 25
Carbons on hand,		69 50
Oil and waste on hand,		32 55
Incandescent lamps on hand, }		40 90
Globes on hand,		
Sundry accounts due the company,		19 85
Cash on hand,		244 70
Total assets, as per books of the company,		\$31,958 17
Profit and loss balance,		1,963 37
		<u>\$33,921 54</u>
LIABILITIES.		
Capital stock,		\$15,000 00
Bonds issued,		15,000 00
Unpaid bills,		2,571 54
Interest due but not paid,		1,350 00
Total liabilities, as per books of the company,		<u>\$33,921 54</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,326 77	
Sale of electric light and power,		\$6,418 38
Other sources,		19 85
Balance to profit and loss,	2,111 46	
	<u>\$6,438 23</u>	<u>\$6,438 23</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,	\$3,275 36	
Balance of electric manufacturing account,		\$2,111 46
Other items of income,		100 53
Dividends declared,	900 00	
Balance June 30, 1893,		1,963 37
	<u>\$4,175 36</u>	<u>\$4,175 36</u>

BROCKTON GAS LIGHT COMPANY.

ASSETS.		
Real estate,		\$49,000 00
Machinery and manufacturing appliances, }		130,430 00
Street mains,		
Meters,		4,140 33
Due for gas,		4,360 55

Gas coal on hand,	\$1,287 60
Coke on hand,	30 00
Tar on hand,	850 00
Enrichers on hand,	10 00
Purifying materials on hand,	60 00
Other gas materials on hand,	3,741 02
Gas on hand,	41 50
Stoves on hand,	905 57
Lamps on hand,	2,276 23
Gas fixtures on hand,	305 63
Patent rights,	79,000 00
Horses, wagons, etc.,	484 90
Sundry accounts due the company,	936 82
Office furniture,	164 15
Cash on hand,	829 28
Investments,	7,220 41
Total assets, as per books of the company,	\$285,980 00
Profit and loss balance,	38,863 15
	\$324,843 24

LIABILITIES.

Capital stock,	\$175,500 00
Bonds issued,	100,000 00
Notes payable,	9,000 00
Unpaid bills,	29,468 24
Deposits,	20 00
Unpaid dividends,	5,355 00
Interest due but not paid,	2,500 00
Total liabilities, as per books of the company,	\$324,843 24

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$18,107 59	
Income from sale of gas,		\$32,059 67
residuals,		2,480 22
other sources,		439 37
Balance to profit and loss,	16,871 67	
	<u>\$34,979 26</u>	<u>\$34,979 26</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,	\$39,327 76	
Balance of gas manufacturing account,		\$16,871 67
Interest received,		158 52
Rents,		50 00
Other items of income,		64 42
Dividends declared,	10,680 00	
Interest paid,	6,000 00	
Balance June 30, 1893,		38,863 15
	<u>\$56,007 76</u>	<u>\$56,007 76</u>

BROOKLINE GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$492,621 27
Machinery and manufacturing appliances (gas),	86,185 71
Machinery and manufacturing appliances (gas), in process,	71,713 86
Street mains (gas),	271,372 31
Street mains (gas), in process,	216,497 33
Meters (gas),	21,512 63
Due for gas,	24,781 39
Gas coal on hand,	19,354 50
Coke on hand,	150 00
Tar on hand,	200 00
Enrichers on hand,	10 00
Purifying materials on hand,	635 00
Other gas materials on hand,	3,596 35
Real estate (electric)	47,300 00
Steam plant (electric),	70,849 22
Electric plant,	81,279 81
Lines, meters lamps and globes (electric),	122,748 29
Due for electric light and power,	9,968 29
Fuel on hand (electric),	200 00
Carbons on hand,	541 50
Oil and waste on hand,	188 06
Incandescent lamps on hand,	2,776 71
Globes on hand,	68 35
Other electric materials on hand,	2,284 60
Horses, wagons, etc.,	2,080 60
Sundry accounts due the company,	1,032 05
Office furniture,	1,498 50
Cash on hand,	76,591 86
Investments,	500 00
Sinking fund,	6,000 00
Total assets, as per books of the company,	<u>\$1,634,538 18</u>

LIABILITIES.

Capital stock,	\$1,000,000 00
Bonds issued,	350,000 00
Notes payable,	155,000 00
Unpaid bills,	73,712 33
Deposits,	786 67
Interest due but not paid,	5,481 25
Total liabilities, as per books of the company,	<u>\$1,584,980 25</u>
Profit and loss balance,	49,557 93

\$1,634,538 18

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$96,323 86	
{ electric,	70,141 36	
Income from sale of gas,		\$136,935 34
residuals,		23,055 81
sale of electric light and power,		60,215 11
other sources, electric,		801 00
Balance to profit and loss, { gas,	63,667 29	
{ electric,		9,125 25
	<u>\$230,132 51</u>	<u>\$230,132 51</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$43,868 69
Balance of gas manufacturing account,		63,667 29
Balance of electric manufacturing account,	\$9,125 25	
Interest received,		488 94
Premiums on new stock,		21,976 25
Other items of income,		342 36
Dividends declared,	35,500 00	
Interest paid,	31,869 78	
Fittings account,	2,132 27	
Depreciation,	792 18	
Commissions on sale of new stock,	812 50	
Other items,	553 63	
Balance June 30, 1893,	49,557 93	
	\$130,343 53	\$130,343 53

CAMBRIDGE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	}	\$432,557 01
Steam plant,			
Electric plant,			
Lines, meters, lamps and globes,			
Construction account,		8,707 40	
Due for electric light and power,		12,718 62	
Fuel on hand,		2,223 48	
Carbons on hand,		847 06	
Oil and waste on hand,		140 73	
Incandescent lamps on hand,	}	2,200 00
Globes on hand,			
Other materials on hand,			
Unexpired insurance,		800 00	
Horses, wagons, etc.,		536 33	
Cash on hand,		2,497 82	
Franchise,		15,000 00	
Total assets, as per books of the company,		\$478,228 47	

LIABILITIES.

Capital stock,	\$200,000 00
Bonds issued,	200,000 00
Notes payable,	30,000 00
Unpaid bills,	6,449 69
Interest due but not paid,	6,425 00
Reserved fund,	10,000 00
Total liabilities, as per books of the company,	\$452,874 69
Profit and loss balance,	25,353 78
	\$478,228 47

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$58,336 18	
Income from sale of electric light and power,		\$92,073 40
Balance to profit and loss,	33,737 22	
	\$92,073 40	\$92,073 40

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$18,855 75
Balance of electric manufacturing account,		33,737 22
Wiring account,		841 42
Dividends declared,	\$12,000 00	
Interest paid,	14,230 61	
Bad debts,	1,600 00	
Other items,	250 00	
Balance June 30, 1893,	25,353 78	
	\$53,434 39	\$53,434 39

CAMBRIDGE GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$66,142 66
Machinery and manufacturing appliances,	
Street mains,	751,633 49
Meters,	
Due for gas,	41,516 32
Gas coal on hand,	5,364 17
Coke on hand,	1,250 00
Tar on hand,	855 00
Other gas materials on hand,	5,984 00
Gas fixtures on hand, Lungren lamps,	3,531 50
Sundry accounts due the company,	7,329 71
Cash on hand,	22,582 48
Notes receivable,	43 74
Investments,	107,081 66
Total assets, as per books of the company,	\$1,013,314 73

LIABILITIES.

Capital stock,	\$700,000 00
Deposits,	2,516 60
Amounts due from the company, not included above,	17 95
Total liabilities, as per books of the company,	\$702,534 55
Profit and loss balance,	310,780 18

\$1,013,314 73

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$134,794 06	
Income from sale of gas,		\$208,365 64
residuals,		24,933 03
other sources,		510 14
Balance to profit and loss,	99,014 75	
	\$233,808 81	\$233,808 81

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$278,725 45
Balance of gas manufacturing account,		99,014 75
Interest received,		2,147 42
Rents,		892 56
Dividends declared,	\$70,000 00	
Balance June 30, 1893,	310,780 18	
	<u>\$380,780 18</u>	<u>\$380,780 18</u>

CANTON.

(See BLUE HILL ELECTRIC COMPANY.)

CHARLESTOWN GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$567,590 91
Machinery and manufacturing appliances (gas),	20,680 00
Due for gas,	18,620 80
Gas coal on hand,	4,490 21
Coke on hand,	216 00
Tar on hand,	1,687 75
Enrichers on hand,	220 81
Electric plant,	94,914 19
Electric light extension,	2,069 79
Due for electric light and power,	2,195 86
Cash on hand,	5,371 24
Investments,	3,600 00
Total assets, as per books of the company,	<u>\$721,636 26</u>

LIABILITIES.

Capital stock,	\$500,000 00
Notes payable,	72,164 00
Unpaid bills,	2,497 89
Deposits,	713 62
Unpaid dividends,	620 00
Reserve fund,	3,600 00
Total liabilities, as per books of the company,	<u>\$579,595 51</u>
Profit and loss balance,	142,040 75
	<u>\$721,636 26</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$94,294 84	
{ electric,	27,016 99	
Income from sale of gas,		\$132,831 85
residuals,		17,666 39
sale of electric light and power,		36,668 84
Balance to profit and loss, { gas,	66,203 40	
{ electric,	9,651 85	
	<u>\$187,167 08</u>	<u>\$187,167 08</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$132,325 28
Balance of gas manufacturing account,		56,203 40
Balance of electric manufacturing account,		9,651 85
Rents,		144 00
Shop account,		905 78
Dividends declared,	\$50,000 00	
Interest paid,	3,189 56	
Depreciation, electric plant,	4,000 00	
Balance June 30, 1893,	142,040 75	
	<u>\$199,230 31</u>	<u>\$199,230 31</u>

CHELSEA GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$170,000 00
Machinery and manufacturing appliances (gas),	} 130,000 00
Street mains (gas),	
Meters (gas),	
Due for gas,	9,682 35
Gas coal on hand,	6,333 85
Real estate (electric),	12,757 16
Steam plant (electric),	30,766 02
Electric plant,	35,839 18
Lines, meters, lamps and globes (electric),	45,313 10
Due for electric light and power,	4,529 29
Sundry accounts due the company,	569 53
Cash on hand,	5,394 21
Total assets, as per books of the company,	<u>\$451,184 69</u>

LIABILITIES.

Capital stock,	\$300,000 00
Bonds issued,	100,000 00
Notes payable,	5,000 00
Deposits,	1,298 00
Unpaid dividends,	75 00
Amounts reserved for discounts,	300 00
Total liabilities, as per books of the company,	<u>\$406,673 00</u>
Profit and loss balance,	44,511 69
	<u>\$451,184 69</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$48,615 42	
{ electric,	27,691 05	
Income from sale of gas,		\$56,581 33
residuals,		7,998 77
sale of electric light and power,		36,769 55
Balance to profit and loss, { gas,	15,964 68	
{ electric,	9,078 50	
	<u>\$101,349 65</u>	<u>\$101,349 65</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$48,415 56
Balance of gas manufacturing account,		15,964 68
Balance of electric manufacturing account,		9,078 50
Bond premiums,		410 00
Rents,		212 00
Jobbing account,		546 80
Other items of income,		23 69
Dividends declared,	\$18,000 00	
Interest paid,	4,092 36	
Construction charged-off,	5,662 10	
Depreciation,	2,885 08	
Balance June 30, 1893,	44,511 69	
	\$74,651 23	\$74,651 23

CHICOPEE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$1,020 77
Steam plant,	2,414 16
Electric plant,	5,534 76
Lines, meters, lamps and globes,	4,296 99
Due for electric light and power,	656 25
Carbons on hand,	30 00
Oil and waste on hand,	10 00
Total assets, as per books of the company,	\$13,952 93
Profit and loss balance,	3,441 93

\$17,394 86

LIABILITIES.

Capital stock,	\$10,000 00
Notes payable,	7,050 00
Unpaid bills,	344 86

Total liabilities, as per books of the company, \$17,394 86

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$3,145 80	
Income from sale of electric light and power,		\$6,490 03
Balance to profit and loss,	3,344 23	
	\$6,490 03	\$6,490 03

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$2,058 58
Balance of electric manufacturing account,		3,344 23
Interest paid,	\$203 38	
Construction charged off,	8,189 02	
Depreciation,	452 34	
Balance June 30, 1893,		3,441 93
	\$8,844 74	\$8,844 74

CHICOPEE GAS WORKS.

ASSETS.

Real estate,	\$20,000 00
Machinery and manufacturing appliances,	1,684 00
Street mains,	6,500 00
Meters,	2,200 00
Due for gas,	738 78
Gas coal on hand,	361 75
Enrichers on hand,	101 10
Purifying materials on hand,	100 00
Sundry accounts due the company,	500 00
Office furniture,	100 00
Cash on hand,	98 49
Notes receivable,	7,060 00
Investments,	10,000 00
Total assets, as per books of the company,	\$49,434 12

LIABILITIES.

Capital stock,	\$30,000 00
Total liabilities, as per books of the company,	\$30,000 00
Profit and loss balance,	19,434 12

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$11,382 43	
Income from sale of gas,		\$14,734 00
residuals,		5 25
Balance to profit and loss,	3,356 82	
	\$14,739 25	\$14,739 25

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1892,		\$25,255 03
Balance of gas manufacturing account,		3,356 82
Interest received,		395 69
Dividends declared,	\$1,800 00	
Construction charged off,	7,441 58	
Depreciation,	155 00	
Old bills charged off,	176 84	
Balance June 30, 1893,	19,434 12	
	\$29,007 54	\$29,007 54

CHICOPEE MANUFACTURING COMPANY.

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$5,179 14	
Income from sale of gas,		\$3,756 50
Balance to profit and loss,		1,422 64
	\$5,179 14	\$5,179 14

CITIZENS' GAS LIGHT COMPANY OF QUINCY.

ASSETS.

Real estate,	\$9,500 00
Machinery and manufacturing appliances,	15,000 00
Street mains,	32,598 10
Meters,	2,007 76
Due for gas,	1,889 46
Gas coal on hand,	3,712 50
Coke on hand,	12 00
Tar on hand,	700 00
Enrichers on hand,	30 00
Other gas materials on hand,	140 51
Stoves on hand,	518 65
Gas fixtures on hand,	400 00
Horses, wagons, etc.,	175 00
Office furniture,	100 00
Cash on hand,	507 39
Total assets, as per books of the company,	\$68,291 37
Profit and loss balance,	47,317 21
	\$115,608 58

LIABILITIES.

Capital stock,	\$53,000 00
Notes payable,	57,000 00
Unpaid bills,	5,608 58
Total liabilities, as per books of the company,	\$115,608 58

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$13,707 49	
Income from sale of gas,		\$13,779 65
residuals,		1,613 85
other sources,		201 40
Balance to profit and loss,	1,887 41	
	\$15,594 90	\$15,594 90

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,	\$46,623 88	
Balance of gas manufacturing account,		\$1,887 41
Rents,		128 60
Fitting account,		568 84
Other items of income,		45 21
Interest paid,	1,990 05	
Old accounts not previously included,	1,333 34	
Balance June 30, 1893,		47,317 21
	\$49,947 27	\$49,947 27

CITIZENS' GAS LIGHT COMPANY OF READING, SOUTH READING
AND STONEHAM.

(Works at Wakefield.)

ASSETS.

Real estate (gas),	\$21,260 00
Machinery and manufacturing appliances (gas),	55,742 64
Street mains (gas),	29,672 40
Meters (gas),	2,126 75
Due for gas,	2,202 31
Gas coal on hand,	625 62
Coke on hand,	81 22
Purifying materials on hand,	100 00
Other gas materials on hand,	1,006 49
Stoves on hand,	43 36
Real estate (electric),	12,307 76
Steam plant (electric),	17,322 86
Electric plant,	18,475 76
Lines, meters, lamps and globes (electric),	23,224 51
Patent rights,	5,000 00
Due for electric light and power,	1,259 52
Fuel on hand (electric light),	345 95
Carbons on hand,	4 50
Oil and waste on hand,	40 00
Incandescent lamps on hand,	130 35
Meters,	856 38
Motors, tools, etc., on hand,	652 56
Horses, wagons, etc.,	637 30
Sundry accounts due the company,	784 84
Office furniture,	179 32
Cash on hand,	362 98
Unexpired insurance, etc.,	113 90
Total assets, as per books of the company,	\$194,559 28
Profit and loss balance,	4,808 63
	\$199,367 91

LIABILITIES.

Capital stock,	\$95,300 00
Bonds issued,	70,000 00
Notes payable,	24,422 38
Unpaid bills,	8,395 53
Unpaid dividends,	25 00
Accrued interest,	1,225 00
Total liabilities, as per books of the company,	\$199,367 91

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$11,776 81	
{ electric,	7,124 58	
Income from sale of gas,		\$12,606 37
residuals,		1,298 00
sale of electric light and power,		7,386 93
Balance to profit and loss, { gas,	2,127 56	
{ electric,	262 35	
	\$21,291 30	\$21,291 30

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,	\$1,186 81	
Balance of gas manufacturing account,		\$2,127 56
Balance of electric manufacturing account,		262 35
Jobbing account,		126 52
Interest paid,	5,301 37	
Old bills not previously reported,	607 50	
Bad debts,	229 38	
Balance June 30, 1893,		4,806 63
	\$7,325 06	\$7,325 06

CLINTON GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$27,000 00
Street mains (gas),	9,000 00
Meters (gas),	600 00
Gas coal on hand,	1,561 60
Coke on hand,	62 00
Tar on hand,	200 00
Enrichers on hand,	124 02
Purifying materials on hand,	100 00
Other gas materials on hand,	295 01
Real estate (electric),	24,000 00
Steam plant (electric),	15,000 00
Electric plant,	17,000 00
Lines, meters, lamps and globes (electric),	54,000 00
Fuel on hand (electric),	1,102 12
Carbons on hand,	153 00
Oil and waste on hand,	19 90
Incandescent lamps on hand,	300 25
Globes on hand,	-816 17
Office furniture,	200 00
Cash on hand,	4,502 76
Total assets, as per books of the company,	\$155,936 83

LIABILITIES.

Capital stock,	\$73,000 00
Notes payable,	74,000 00
Total liabilities, as per books of the company,	\$147,000 00
Profit and loss balance,	8,936 83
	\$155,936 83

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$12,771 20	
{ electric,	14,920 94	
Income from sale of gas,		\$12,503 58
residuals,		913 80
sale of electric light and power,		19,886 62
Balance to profit and loss, { gas,	646 18	
{ electric,	4,965 68	
	\$33,304 00	\$33,304 00

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$9,216 68
Balance of gas manufacturing account,		646 18
Balance of electric manufacturing account,		4,965 68
Dividends declared,	\$1,460 00	
Interest paid,	3,983 96	
Depreciation,	447 75	
Balance June 30, 1893,	8,936 83	
	<u>\$14,828 54</u>	<u>\$14,828 54</u>

COHASSET ELECTRIC COMPANY.

ASSETS.

Real estate,	\$4,221 89
Steam plant,	7,604 85
Electric plant,	17,438 15
Lines, meters, lamps and glôbes,	13,778 61
Due for electric light and power,	571 82
Fuel on hand,	145 50
Oil and waste on hand,	52 10
Incandescent lamps on hand,	54 00
Other materials on hand,	35 00
Sundry accounts due the company,	13 84
Cash on hand,	920 11
Total assets, as per books of the company,	<u>\$44,835 87</u>

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	9,000 00
Unpaid bills,	3,108 79
Depreciation fund,	1,000 00
Total liabilities, as per books of the company,	<u>\$43,108 79</u>
Profit and loss balance,	1,727 08
	<u>\$44,835 87</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$5,257 50	
Income from sale of electric light and power,		\$7,095 62
Balance to profit and loss,	1,838 12	
	<u>\$7,095 62</u>	<u>\$7,095 62</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$616 35
Balance of electric manufacturing account,		1,838 12
Interest received,		23 69
Other items of income,		3 00
Interest paid,	\$239 65	
Depreciation,	514 41	
Balance June 30, 1893,	1,727 08	
	<u>\$2,481 14</u>	<u>\$2,481 14</u>

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DANVERS GAS LIGHT COMPANY.

ASSETS.

Real estate,		
Machinery and manufacturing appliances, }		\$21,782 95
Street mains,		
Meters,		462 08
Due for gas,		312 60
Gas coal on hand,		266 75
Coke on hand,		10 50
Tar on hand,		90 00
Stoves on hand,		10 00
Gas fixtures on hand,		7 50
Cash on hand,		876 60
Notes receivable,		200 00
		<hr/>
Total assets, as per books of the company,		\$24,018 98

LIABILITIES.

Capital stock,		20,000 00
Notes payable,		1,000 00
Unpaid bills,		47 47
		<hr/>
Total liabilities, as per books of the company,		\$21,047 47
Profit and loss balance,		2,971 51
		<hr/>
		\$24,018 98

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,085 62	
Income from sale of gas,		5,540 88
residuals,		223 79
other sources,		18 00
Balance to profit and loss,	1,697 15	
	<hr/>	<hr/>
	\$5,782 67	\$5,782 67

●

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$2,159 42
Balance of gas manufacturing account,		1,697 15
Other items of income,		191 00
Dividends declared,	\$400 00	
Interest paid,	131 35	
Depreciation,	544 71	
Balance June 30, 1893,	2,971 51	
	<hr/>	<hr/>
	\$4,047 57	\$4,047 57

DEDHAM ELECTRIC COMPANY.

ASSETS.

Real estate,	\$13,768 68
Steam plant,	15,162 76
Electric plant,	11,849 23
Lines, meters, lamps and globes,	64,916 68

Patent rights,	\$5,741 78
Due for electric light and power,	2,094 48
Fuel on hand,	75 45
Carbons on hand,	48 00
Oil and waste on hand,	26 75
Incandescent lamps on hand,	848 80
Globes on hand,	21 85
Office furniture,	16 00
Other electric materials on hand,	437 51
Horses, wagons, etc.,	454 50
Sundry accounts due the company,	533 80
Insurance,	325 63
Advanced interest,	425 35
Cash on hand,	193 16
Notes receivable,	1,207 50
	<hr/>
Total assets, as per books of the company,	\$118,147 91

LIABILITIES.

Capital stock,	\$60,000 00
Notes payable,	52,546 63
Unpaid bills,	2,170 25
Interest due but not paid,	157 04
	<hr/>
Total liabilities, as per books of the company,	\$114,873 92
Profit and loss balance,	3,273 99

\$118,147 91

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$7,947 97	
Income from sale of electric light and power,		\$13,753 08
Income from other sources,		28 50
Balance to profit and loss,	5,833 61	
	<hr/>	<hr/>
	\$13,781 58	\$13,781 58

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$1,176 43
Balance of electric manufacturing account,		5,833 61
Guarantee fund,		1,753 60
Other items of income,		309 04
Dividends declared,	\$3,600 00	
Interest paid,	2,198 69	
Balance June 30, 1893,	3,273 99	
	<hr/>	<hr/>
	\$9,072 68	\$9,072 68

DEDHAM AND HYDE PARK GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate,	\$7,704 12
Machinery and manufacturing appliances,	11,966 22
Street mains,	22,193 97
Meters,	1,422 46
Due for gas,	1,055 85
Gas coal on hand,	781 87

Coke on hand,	\$78 78
Tar on hand,	501 00
Stoves on hand,	2,243 96
Gas engines and fixtures,	
Horses, wagons, etc.,	331 68
Sundry accounts due the company,	35 40
Office furniture,	160 42
Cash on hand,	1,934 12
Investments,	480 00
Total assets, as per books of the company,	\$50,789 85
Profit and loss balance,	57,863 11
	\$108,652 96

LIABILITIES.

Capital stock,	\$100,000 00
Bonds issued,	8,500 00
Unpaid bills,	25 46
Interest due but not paid,	127 50
Total liabilities, as per books of the company,	\$108,652 96

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$10,971 85	
Income from sale of,		\$12,087 75
residuals,		1,063 29
other sources,		161 95
Balance to profit and loss,	2,341 14	
	\$13,312 99	\$13,312 99

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,	\$58,840 52	
Balance of gas manufacturing account,		\$2,341 14
Rents,		84 00
Interest paid,	572 54	
Depreciation,	875 19	
Balance June 30, 1893,		57,863 11
	\$60,288 25	\$60,288 25

DORCHESTER GAS LIGHT COMPANY.

ASSETS.

Real estate,	}	\$540,358 94
Machinery and manufacturing appliances,		
Street mains,		
Meters,		20,009 01
Due for gas,		14,294 84
Gas on hand,		79 83
Enrichers on hand,		2 97
Purifying materials on hand,		298 85
Other gas materials on hand,		3,394 76
Gas fixtures on hand,		144 63
Sundry accounts due the company,		941 93
Cash on hand,		4,598 68
Notes receivable,		5,417 00
Total assets, as per books of the company,		\$589,541 44

LIABILITIES.

Capital stock,	\$400,000 00
Unpaid bills,	13,070 21
Deposits,	872 05
Total liabilities, as per books of the company,	\$413,942 26
Profit and loss balance,	175,599 18
	<u>\$589,541 44</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$30,954 97	
Income from sale of gas,		\$125,390 53
Income from other sources,		41 00
Balance to profit and loss,	44,476 56	
	<u>\$125,431 53</u>	<u>\$125,431 53</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$161,987 70
Balance of gas manufacturing account,		44,476 56
Interest received,		138 04
Rents,		1,046 88
Dividends declared,	\$32,000 00	
Balance June 30, 1893,	175,599 18	
	<u>\$207,599 18</u>	<u>\$207,599 18</u>

EAST BOSTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	}	
Machinery and manufacturing appliances,		
Street mains,		
Meters,		
Due for gas,		6,069 64
Gas coal on hand,		2,811 42
Coke on hand,		45 00
Purifying materials on hand,		126 48
Other gas materials on hand,		998 00
Stoves on hand,		110 57
Gas fixtures on hand,		1,498 49
Horses, wagons, etc.,		328 50
Sundry accounts due the company,		511 32
Cash on hand,		25,620 15
Investments,		40,450 00
Total assets, as per books of the company,		<u>\$307,606 57</u>

LIABILITIES.

Capital stock,	\$220,000 00
Unpaid bills,	2,508 57
Deposits,	684 87
Total liabilities, as per books of the company,	\$223,193 44
Profit and loss balance,	84,413 13
	<u>\$307,606 57</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$55,518 12	
Income from sale of gas,		\$70,466 75
residuals,		8,995 91
other sources,		206 51
Balance to profit and loss,	24,151 05	
	<u>\$79,669 17</u>	<u>\$79,669 17</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$81,231 00
Balance of gas manufacturing account,		24,151 05
Interest received,		3,054 68
Jobbing account,		411 53
Other items of income,		16 66
Dividends declared,	\$22,000 00	
Depreciation,	2,451 79	
Balance June 30, 1893,	84,413 13	
	<u>\$108,864 92</u>	<u>\$108,864 92</u>

EASTHAMPTON GAS COMPANY.

ASSETS.

Real estate (gas),	\$9,500 00
Machinery and manufacturing appliances (gas),	10,500 00
Street mains (gas),	8,000 00
Meters (gas),	500 00
Due for gas,	611 00
Gas coal on hand,	175 00
Coke on hand,	75 00
Tar on hand,	325 00
Enrichers on hand,	240 00
Purifying materials on hand,	12 00
Other gas materials on hand,	50 00
Gas fixtures on hand,	2,286 71
Real estate (electric),	2,589 01
Steam plant (electric),	5,350 00
Electric plant,	536 25
Lines, meters, lamps and globes (electric),	40 00
Patent rights,	36 00
Due for electric light and power,	40 00
Other electric materials on hand,	20 00
Cash on hand,	395 26
Total assets, as per books of the company,	<u>\$41,281 23</u>

LIABILITIES.

Capital stock,	\$30,000 00
Notes payable,	5,000 00
Total liabilities, as per books of the company,	<u>\$35,000 00</u>
Profit and loss balance,	6,281 23
	<u>\$41,281 23</u>

GAS AND ELECTRIC LIGHT.

[Jan.

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$5,872 60	
{ electric,	1,959 12	
Income from sale of gas,		\$8,568 51
residuals,		468 76
other sources, gas,		7 59
sale of electric light and power,		2,103 76
other sources, electric,		50 00
Balance to profit and loss, { gas,	3,172 17	
{ electric,	194 64	
	<u>\$11,196 63</u>	<u>\$11,196 63</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$5,122 75
Balance of gas manufacturing account,		3,172 17
Balance of electric manufacturing account,		194 64
Dividends declared,	\$1,800 00	
Interest paid,	408 33	
Balance June 30, 1893,	6,281 23	
	<u>\$8,489 56</u>	<u>\$8,489 56</u>

EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

ASSETS.

Real estate,	}	
Steam plant,		
Electric plant,		\$2,774,413 66
Lines, meters, lamps and globes,		
Patent rights,		
Due for electric light and power,		62,638 02
Carbons on hand,	}	
Oil and waste on hand,		
Incandescent lamps on hand,		
Globes on hand,		
Other electric materials on hand,		130,126 18
Motors on hand,		
Electric fixtures on hand,		
Horses, wagons, etc.,		
Sundry accounts due the company,		35,062 97
Cash on hand,		69,397 47
Notes receivable,		3,105 11
Investments, real estate,		225,912 05
Total assets, as per books of the company,		<u>\$3,300,654 66</u>

LIABILITIES.

Capital stock,	\$2,070,800 00
Bonds issued,	780,500 00
Notes payable,	299,000 00
Unpaid bills,	1,629 29
Deposits,	845 09
Suspense accounts,	12,102 27
Interest due but not paid,	6,145 00

Reserved fund,	\$24,000 00
Depreciation fund,	60,000 00
Amounts due from the company, not included above,	19,157 42

Total liabilities, as per books of the company,	\$3,274,179 07
Profit and loss balance,	26,475 39

\$3,300,654 46

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$329,717 44	
Income from sale of electric light and power,		\$567,995 99
other sources, electric,		392 63
Balance to profit and loss,	238,671 18	
	<u>\$568,388 62</u>	<u>\$568,388 62</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$52,413 47
Balance of electric manufacturing account,		238,671 18
Interest received,		3,583 22
Sale of supplies,		4,248 50
Steam sales,		4,277 02
Dividends declared,	\$149,298 00	
Interest paid,	38,420 00	
Depreciation,	65,000 00	
Depreciation fund,	24,000 00	
Balance June 30, 1893,	26,475 39	
	<u>\$303,193 39</u>	<u>\$303,193 39</u>

EDISON ELECTRIC ILLUMINATING COMPANY OF BROCKTON.

ASSETS.

Real estate,	\$52,102 89
Steam plant,	36,778 19
Electric plant,	78,603 13
Lines, meters, lamps and globes,	67,632 81
Patent rights,	19,000 00
Incandescent lamps on hand,	274 43
Electric materials on hand,	2,543 20
Motors on hand,	272 40
Horses, wagons, tools, etc.,	9,034 48
Sundry accounts due the company,	8,378 96
Interest and insurance prepaid,	535 90
Cash on hand,	439 57
Total assets, as per books of the company,	<u>\$275,595 76</u>

LIABILITIES.

Capital stock,	\$100,000 00
Bonds issued,	100,000 00
Notes payable,	44,750 00
Unpaid bills,	2,790 96
Interest accrued,	1,000 00
Depreciation fund,	27,054 81
Total liabilities, as per books of the company,	<u>\$275,595 76</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$41,580 01	
Income from sale of electric light and power,		\$62,461 48
Balance to profit and loss,	20,911 47	
	<u>\$62,461 48</u>	<u>\$62,461 48</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of electric manufacturing account,		\$20,911 47
Other items of income,		185 59
Dividends declared,	\$6,000 00	
Interest paid,	8,280 00	
Material and fixture accounts,	456 53	
Depreciation fund,	6,235 00	
Other items,	125 53	
	<u>\$21,097 06</u>	<u>\$21,097 06</u>

EDISON ELECTRIC ILLUMINATING COMPANY OF FALL RIVER.

ASSETS.

Real estate, }		
Steam plant, }		\$77,188 89
Electric plant, }		
Lines, meters, lamps and globes,		43,967 90
Patent rights,		10,000 00
Due for electric light and power,		1,082 14
Other electric materials on hand,		6,439 42
Motors on hand,		9,623 01
Sundry accounts due the company,		3,884 80
Cash on hand,		919 76
Total assets, as per books of the company,		<u>\$153,085 92</u>

LIABILITIES.

Capital stock,		\$90,000 00
Notes payable,		43,500 00
Unpaid bills,		8,656 22
Total liabilities, as per books of the company,		<u>\$142,156 22</u>
Profit and loss balance,		10,929 70
		<u>\$153,085 92</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$30,788 64	
Income from sale of electric light and power,		\$46,117 44
Income from other sources, electric,		1,336 00
Balance to profit and loss,	16,664 80	
	<u>\$47,453 44</u>	<u>\$47,453 44</u>

PROFIT AND LOSS ACCOUNT.		
	Dr.	Cr.
Balance June 30, 1892,		\$3,460 79
Balance of electric manufacturing account,		16,664 80
Dividends declared,	\$7,200 00	
Interest paid,	1,117 22	
Wiring account,	878 67	
Balance June 30, 1893,	10,929 70	
	\$20,125 59	\$20,125 59

ELECTRIC LIGHT AND PATENT FLOORING COMPANY OF AMESBURY.

(See AMESBURY ELECTRIC LIGHT, HEAT AND POWER COMPANY.)

ELECTRIC LIGHT AND POWER COMPANY OF ABINGTON AND
ROCKLAND.

(See ABINGTON AND ROCKLAND.)

ELIOT FALLS ELECTRIC LIGHT COMPANY.

(From Feb. 1, 1893.)

ASSETS.		
Electric plant,		\$83,259 60
Due for electric light and power,		188 00
Cash on hand,		1,337 41
		\$84,785 01
Total assets, as per books of the company,		
		\$84,785 01
LIABILITIES.		
Capital stock,		\$81,800 00
Notes payable,		1,580 00
Unpaid bills,		1,338 26
		\$84,718 26
Total liabilities, as per books of the company,		
		\$84,718 26
Profit and loss balance,		
		66 75
		\$84,785 01

MANUFACTURING ACCOUNT.		
	Dr.	Cr.
Operating expenses,	\$1,102 46	
Sale of electric light and power,		\$1,172 04
Balance to profit and loss,	69 58	
	\$1,172 04	\$1,172 04

PROFIT AND LOSS ACCOUNT.		
	Dr.	Cr.
Balance of electric manufacturing account,		\$69 58
Interest paid,	\$2 83	
Balance June 30, 1893,	66 75	
	\$69 58	\$69 58

FALL RIVER ELECTRIC LIGHT COMPANY.

ASSETS.	
Real estate (electric),	\$26,800 00
Steam plant,	38,066 04
Electric plant,	48,244 12
Lines, meters, lamps and globes,	58,671 65
Patent rights,	8,000 00
Due for electric light and power,	6,619 41
Cash on hand,	13,969 29
Total assets, as per books of the company,	\$200,370 61

LIABILITIES.	
Capital stock,	\$160,733 34
Notes payable,	10,500 00
Unpaid bills,	1,200 00
Reserved fund,	19,500 00
Total liabilities, as per books of the company,	\$191,933 34
Profit and loss balance,	8,437 17
	\$200,370 61

MANUFACTURING ACCOUNT.		
	Dr.	Cr.
Operating expenses,	\$43,758 00	
Income from sale of electric light and power,		\$67,870 84
Balance to profit and loss,	24,112 84	
	\$67,870 84	\$67,870 84

PROFIT AND LOSS ACCOUNT.		
	Dr.	Cr.
Balance June 30, 1892,		\$4,811 87
Balance of electric manufacturing account,		24,112 84
Patent rights previously charged off,		8,000 00
Dividends declared,	\$7,200 00	
Interest paid,	1,787 54	
Reserve fund,	19,500 00	
Balance June 30, 1893,	8,437 17	
	\$38,924 71	\$36,924 71

FALL RIVER GAS WORKS COMPANY.

ASSETS.	
Real estate,	\$135,169 97
Machinery and manufacturing appliances,	69,873 09
Street mains and services,	104,406 88
Meters,	22,170 49
Due for gas,	3,979 70
Gas coal on hand,	1,567 24
Tar on hand,	1,326 75
Oil on hand,	652 69
Purifying materials on hand,	19 65
Other materials on hand,	3,688 13
Stoves on hand,	2,260 00
Gas fixtures on hand,	440 90
New construction,	2,510 62

Gas engines,	\$871 50
Fuel experiments,	12 30
Tools, wagons, etc.,	86 40
Sundry accounts due the company,	985 70
Office furniture,	434 21
Cash on hand,	37,919 21
Total assets, as per books of the company,	\$388,375 43

LIABILITIES.

Capital stock,	\$288,000 00
Unpaid bills,	7,235 28
Deposits,	287 00
Total liabilities, as per books of the company,	\$295,522 28
Profit and loss balance,	92,853 15
	\$388,375 43

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$38,067 07	
Income from sale of gas,		\$80,038 47
residuals,		182 29
other sources,		184 80
Balance to profit and loss,	42,338 49	
	\$80,405 56	\$80,405 56

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$79,446 57
Balance of gas manufacturing account,		42,338 49
Rents,		767 70
Other items of income,		9 55
Dividends declared,	\$28,800 00	
Interest paid,	1 68	
Depreciation,	160 94	
Old bills not previously reported,	746 54	
Balance June 30, 1893,	92,853 15	
	\$122,562 31	\$122,562 31

FITCHBURG GAS COMPANY.

ASSETS.

Real estate (gas),	\$8,500 00
Machinery and manufacturing appliances (gas),	17,559 87
Street mains (gas),	15,000 00
Meters (gas),	5,000 00
Due for gas,	3,174 05
Gas coal on hand,	500 00
Enrichers on hand,	100 00
Water works,	2,163 33
Real estate (electric),	22,705 85
Steam plant (electric),	8,000 00
Electric plant,	34,000 00
Lines, meters, lamps and globes (electric),	39,231 07
Due for electric light and power,	711 77
Fuel on hand (electric),	200 00

Sundry accounts due the company,	\$3,501 36
Cash on hand,	2,567 50
Notes receivable,	185 20

Total assets, as per books of the company, \$163,200 00

LIABILITIES.

Capital stock,	\$150,000 00
Notes payable,	13,200 00

Total liabilities, as per books of the company, \$163,200 00

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$26,151 77	
{ electric,	22,731 19	
Income from sale of gas,		\$35,803 40
residuals,		4,766 29
other sources, gas,		143 37
sale of electric light and power,		31,502 99
Balance to profit and loss, { gas,	14,561 29	
{ electric,	8,771 80	
	\$72,216 05	\$72,216 05

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of gas manufacturing account,		\$14,561 29
Balance of electric manufacturing account,		8,771 80
Jobbing account,		867 20
Water rents,		284 50
Dividends declared,	\$15,000 00	
Interest paid,	1,171 25	
Depreciation,	8,313 54	
	\$24,484 79	\$24,484 79

FRAMINGHAM ELECTRIC COMPANY.

ASSETS.

Real estate,	\$12,902 87
Steam plant,	24,873 03
Electric plant,	41,168 20
Lines, meters, lamps and globes,	49,793 50
Inside wiring,	21,348 27
Franchise,	3,062 35
Due for electric light and power,	3,568 40
Fuel on hand,	
Carbons on hand,	
Oil and waste on hand,	
Incandescent lamps on hand,	1,079 27
Globes on hand,	
Other electric materials on hand,	
Sundry accounts due the company,	484 06
Office furniture,	168 00
Cash on hand,	99 20

Total assets, as per books of the company, \$158,537 15

LIABILITIES.

Capital stock,	\$80,000 00
Bonds issued,	50,000 00
Notes payable,	135 00
Unpaid bills,	22,117 62
	<hr/>
Total liabilities, as per books of the company,	\$152,252 62
Profit and loss balance,	6,284 53
	<hr/>
	\$158,537 15

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$15,026 07	
Income from sale of electric light and power,		\$19,371 03
other sources,		199 92
Balance to profit and loss,	4,544 88	
	<hr/>	<hr/>
	\$19,570 95	\$19,570 95

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$4,747 90
Balance of electric manufacturing account,		4,544 88
Interest paid,	\$3,008 25	
Balance June 30, 1893,	6,284 53	
	<hr/>	<hr/>
	\$9,292 78	\$9,292 78

FRAMINGHAM GAS, FUEL AND POWER COMPANY.

ASSETS.

Real estate,	\$31,948 64
Machinery and manufacturing appliances,	31,140 25
Street mains,	27,888 30
Meters,	2,826 43
Due for gas,	737 56
Gas coal on hand,	224 68
Purifying materials on hand,	135 00
Other gas materials on hand,	971 54
Jobbing materials on hand,	355 18
Stoves on hand,	2,460 44
Gas fixtures on hand, }	
Tools,	756 28
Horses, wagons, etc.,	216 76
Sundry accounts due the company,	2,293 86
Office furniture,	1,044 71
Cash on hand,	200 81
Patent rights and franchise,	40,000 00
	<hr/>
Total assets, as per books of the company,	\$143,199 42
Profit and loss balance,	30,590 30
	<hr/>
	\$173,789 72

LIABILITIES.

Capital stock,	\$75,000 00
Bonds issued,	75,000 00
Notes payable,	12,682 32
Unpaid bills,	1,367 40
Interest due but not paid,	9,750 00

Total liabilities, as per books of the company, \$173,789 72

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$7,120 39	
Income from sale of gas,		\$5,626 98
other sources,		68 00
Balance to profit and loss,		1,425 41
	<u>\$7,120 39</u>	<u>\$7,120 39</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,	\$24,304 99	
Balance of gas manufacturing account,	1,425 41	
Sundry items of income,		\$272 73
Interest paid,	4,500 00	
Jobbing account,	642 63	
Balance June 30, 1893,		30,590 30
	<u>\$30,863 03</u>	<u>\$30,863 03</u>

FRANKLIN.

(See UNION ELECTRIC LIGHT COMPANY.)

FRANKLIN ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant,	\$11,007 46
Cash on hand,	774 51
Total assets, as per books of the company,	\$11,781 97

LIABILITIES.

Capital stock,	\$10,000 00
Total liabilities, as per books of the company,	\$10,000 00
Profit and loss balance,	1,781 97
	<u>\$11,781 97</u>

MANUFACTURING ACCOUNT

	Dr.	Cr.
Operating expenses,	\$2,707 45	
Income from sale of electric light and power,		\$3,923 44
Balance to profit and loss,	1,215 99	
	<u>\$3,923 44</u>	<u>\$3,923 44</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$1,069 14
Balance of electric manufacturing account,		1,215 99
Dividends declared,	\$500 00	
Interest paid,	3 16	
Balance June 30, 1893,	1,781 97	
	\$2,285 13	\$2,285 18

GARDNER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$6,300 00
Steam plant,	9,002 75
Electric plant,	14,474 90
Lines, meters, lamps and globes,	16,613 83
Due for electric light and power,	1,173 17
Fuel on hand,	266 20
Carbons on hand,	110 00
Oil and waste on hand,	14 00
Incandescent lamps on hand,	359 27
Globes on hand,	10 55
Other electric materials on hand,	956 21
Sundry accounts due the company,	206 16
Office furniture,	38 92
Cash on hand,	1,124 35
Notes receivable,	181 45
Total assets, as per books of the company,	\$50,831 76

LIABILITIES.

Capital stock,	\$30,000 00
Unpaid bills,	364 95
Reserved fund,	15,000 00
Total liabilities, as per books of the company,	\$45,364 95
Profit and loss balance,	5,466 81
	\$50,831 76

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$3,518 58	
Income from sale of electric light and power,		\$13,479 56
other sources,		35 14
Balance to profit and loss,	4,996 12	
	\$13,514 70	\$13,514 70

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$7,182 11
Balance of electric manufacturing account,		4,996 12
Other items of income,		865 51
Dividends declared,	\$2,500 00	
Interest paid,	9 70	
Depreciation,	4,958 00	
Other items,	109 23	
Balance June 30, 1893,	5,466 81	
	\$13,043 74	\$13,043 74

GARDNER GAS WORKS.

(Mrs. M. L. Ruggles.)

Assets.

Real estate,	}		
Machinery and manufacturing appliances,			
Street mains,			
Meters,			
Stoves on hand,			200 00
Gas fixtures on hand,			40 00
Total assets, as per books of the company,			<u>\$14,340 00</u>

LIABILITIES.

Notes payable,	\$12,500 00
Unpaid bills,	493 00
Total liabilities, as per books of the company,	<u>\$12,993 00</u>
Profit and loss balance,	1,347 00
	<u>\$14,340 00</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$7,677 39	
Income from sale of gas,		\$7,365 32
Balance to profit and loss,		312 07
	<u>\$7,677 39</u>	<u>\$7,677 39</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$1,711 39
Balance of gas manufacturing account,	\$312 07	
Fixture account,		697 68
Interest paid,	750 00	
Balance June 30, 1893,	1,347 00	
	<u>\$2,409 07</u>	<u>\$2,409 07</u>

GLOUCESTER ELECTRIC COMPANY.

Assets.

Real estate,	\$37,794 80
Steam plant,	33,267 18
Electric plant,	31,300 43
Lines, meters, lamps and globes,	16,192 80
Patent rights,	5,000 00
Due for electric light and power,	3,435 40
Fuel on hand,	1,461 60
Carbons on hand,	25 00
Oil and waste on hand,	13 00
Incandescent lamps on hand,	617 85
Globes on hand,	75 64
Horses, wagons, etc.,	195 03
Sundry accounts due the company,	1,754 68
Office furniture,	87 00
Cash on hand,	1,007 77
Total assets, as per books of the company,	<u>\$132,378 18</u>

LIABILITIES.

Capital stock,	\$50,000 00
Bonds issued,	50,000 00
Notes payable,	12,767 77
Unpaid bills,	8,367 66
Interest due but not paid,	750 00
	<hr/>
Total liabilities, as per books of the company,	\$121,885 43
Profit and loss balance,	10,392 75
	<hr/>
	\$132,278 18

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$15,430 60	
Income from sale of electric light and power,		\$21,680 84
Balance to profit and loss,	6,250 24	
	<hr/>	<hr/>
	\$21,680 84	\$21,680 84

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$9,012 71
Balance of electric manufacturing account,		6,250 24
Rents,		127 50
Dividends declared,	\$1,500 00	
Interest paid,	3,497 70	
Balance June 30, 1893,	10,392 75	
	<hr/>	<hr/>
	\$15,390 45	\$15,390 45

GLOUCESTER GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$40,000 00
Machinery and manufacturing appliances, }	46,162 74
Street mains,	
Meters,	
Due for gas,	4,787 85
Gas coal on hand,	279 00
Coke on hand,	222 56
Tar on hand,	986 40
Other gas materials on hand,	1,000 00
Stoves on hand,	75 00
Gas fixtures and fitting tools,	375 00
Gas on hand,	114 40
Horses, wagons, etc.,	400 00
Sundry accounts due the company,	4,064 46
Cash on hand,	337 64
Notes receivable,	1,009 77
Loan account,	1,074 21
	<hr/>
Total assets, as per books of the company,	\$100,889 03

LIABILITIES.

Capital stock,	\$80,000 00
Total liabilities, as per books of the company,	\$80,000 00
Profit and loss balance,	20,889 03
	<u>\$100,889 03</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$21,004 73	
Income from sale of gas,		\$27,768 32
residuals,		3,705 71
other sources,		9 60
Balance to profit and loss,	10,478 90	
	<u>\$31,483 63</u>	<u>\$31,483 63</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$17,226 56
Balance of gas manufacturing account,		10,478 90
Interest received,		70 68
Rents,		2,440 75
Gas-fitting account,		922 70
Other items,		949 44
Dividends declared,	\$11,200 00	
Balance June 30, 1893,	20,889 03	
	<u>\$32,089 03</u>	<u>\$32,089 03</u>

GREAT BARRINGTON ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$1,560 00
Steam plant,	5,803 26
Electric plant,	17,063 10
Lines, meters, lamps and globes,	10,006 62
Due for electric light,	2,640 73
Fuel on hand,	45 00
Carbons on hand,	24 28
Oil and waste on hand,	62 75
Incandescent lamps on hand,	334 05
Globes on hand,	12 30
Other electric materials on hand,	432 11
Meters on hand,	370 50
Electric fixtures on hand,	103 38
Sundry accounts due the company,	237 17
Office furniture,	60 00
Cash on hand,	93 33
Insurance advanced,	225 00
Investments,	1,155 06
Total assets, as per books of the company,	<u>\$40,228 64</u>
Profit and loss balance,	202 15
	<u>\$40,430 79</u>

LIABILITIES.

Capital stock,	\$23,800 00
Bonds issued,	14,000 00
Notes payable,	2,398 29
Interest due but not paid,	232 50
<hr/>	
Total liabilities, as per books of the company,	\$40,430 79

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$7,188 05	
Income from sale of electric light and power,		\$7,574 26
Balance to profit and loss,	386 21	
<hr/>		
	\$7,574 26	\$7,574 26

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$439 84
Balance of electric manufacturing account,		386 21
Other items of income,		69 91
Bond commissions,	\$420 00	
Interest paid,	678 11	
Balance June 30, 1893,		202 15
<hr/>		
	\$1,098 11	\$1,098 11

GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$4,000 00
Steam plant,	10,030 07
Electric plant,	28,071 46
Construction account,	427 88
Due for electric light and power,	981 30
Fuel on hand (electric),	484 00
Carbons on hand,	38 00
Oil and waste on hand,	9 00
Incandescent lamps on hand,	180 74
Globes on hand,	803 16
Sundry accounts due the company,	385 93
Cash on hand,	58 28
Notes receivable,	100 00
<hr/>	
Total assets, as per books of the company,	\$45,569 82

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	9,000 00
Notes payable,	1,500 00
Unpaid bills,	1,127 04
Amounts due from the company, not included above,	498 20
<hr/>	
Total liabilities, as per books of the company,	\$42,125 24
Profit and loss balance,	3,444 58
<hr/>	
	\$45,569 82

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$9,241 87	
Income from sale of electric light and power,		\$11,563 35
other sources,		98 75
Balance to profit and loss,	2,310 23	
	<u>\$11,652 10</u>	<u>\$11,652 10</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$1,728 50
Balance of electric manufacturing account,		2,310 23
Interest paid,	\$594 16	
Balance June 30, 1893,	3,444 58	
	<u>\$4,038 73</u>	<u>\$4,038 73</u>

GREENFIELD GAS LIGHT COMPANY.

ASSETS.

Real estate,	}	\$44,606 47
Machinery and manufacturing appliances,		
Street mains,		4,516 12
Meters,		1,629 41
Due for gas,		958 70
Gas coal on hand,		30 00
Coke on hand,		20 00
Tar on hand,		175 00
Enrichers on hand,		98 00
Purifying materials on hand,		21 25
Other gas materials on hand,		131 74
Stoves on hand,		199 00
Gas fixtures on hand, }		170 42
Sundry accounts due the company,		1,619 59
Cash on hand,		<u>1,619 59</u>
Total assets, as per books of the company,		<u>\$54,175 70</u>

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	1,000 00
Amounts due from the company, not included above,	428 56
Total liabilities, as per books of the company,	<u>\$51,428 56</u>
Profit and loss balance,	2,747 14
	<u>\$54,175 70</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$6,187 30	
Income from sale of gas,		\$8,319 37
residuals,		427 85
Balance to profit and loss,	2,559 92	
	<u>\$8,747 22</u>	<u>\$8,747 22</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$1,755 83
Balance of gas manufacturing account,		2,559 92
Other items of income,		41 39
Dividends declared,	\$1,560 00	
Interest paid,	50 00	
Balance June 30, 1893,	2,747 14	
	\$4,357 14	\$4,357 14

HAVERHILL ELECTRIC COMPANY.

ASSETS.

Real estate,	}	
Steam plant,		
Electric plant,		\$226,310 39
Lines, meters, lamps and globes,		
Due for electric light and power,		5,189 07
Fuel on hand,		
Carbons on hand,		
Oil and waste on hand,		
Incandescent lamps on hand,		
Globes on hand,		3,913 10
Other electric materials on hand,		
Motors on hand,		
Electric fixtures on hand,		
Horses, wagons, etc.,		
Sundry accounts due the company,		360 00
Cash on hand,		1,382 25
Total assets, as per books of the company,		\$237,154 81

LIABILITIES.

Capital stock,	\$127,500 00
Bonds issued,	42,500 00
Notes payable,	38,795 18
Unpaid bills,	4,948 10
Total liabilities, as per books of the company,	\$213,743 28
Profit and loss balance,	23,411 53
	\$237,154 81

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$27,298 99	
Income from sale of electric light and power,		\$38,329 20
Balance to profit and loss,	11,030 21	
	\$38,329 20	\$38,329 20

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$21,546 83
Balance of electric manufacturing account,		11,030 21
Other items of income,		129 67
Dividends declared,	\$7,650 00	
Interest paid,	1,645 18	
Balance June 30, 1893,	23,411 53	
	\$32,706 71	\$32,706 71

HAVERHILL GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$26,033 71
Machinery and manufacturing appliances,	125,015 87
Street mains,	40,047 78
Meters,	10,587 12
Due for gas,	11,662 32
Gas coal on hand,	3,324 76
Other coal on hand,	392 00
Coke on hand,	300 00
Tar on hand,	1,050 00
Enrichers on hand,	444 36
Purifying materials on hand,	350 00
Langren lamps,	4,963 04
Sundry accounts due the company,	526 16
Cash on hand,	3,265 40
Investments,	21,646 29
Total assets, as per books of the company,	<u>\$248,598 81</u>

LIABILITIES.

Capital stock,	\$75,000 00
Notes payable,	37,500 00
Unpaid bills,	4,169 04
Total liabilities, as per books of the company,	<u>\$116,669 04</u>
Profit and loss balance,	131,929 77
	<u>\$248,598 81</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$48,227 59	
Income from sale of gas,		\$82,789 31
residuals,		1,182 71
Balance to profit and loss,	35,744 43	
	<u>\$83,972 02</u>	<u>\$83,972 02</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$105,180 03
Balance of gas manufacturing account,		35,744 43
Rents,		829 58
Dividends declared,	\$7,500 00	
Interest paid,	2,324 27	
Balance June 30, 1893,	131,929 77	
	<u>\$141,754 04</u>	<u>\$141,754 04</u>

HOLYOKE WATER POWER COMPANY.

MANUFACTURING ACCOUNT.

<i>Gas Department.</i>		Dr.	Cr.
Inventory June 30, 1892,		\$7,524 41	
Extensions,		4,430 77	
Operating expenses,		72,342 34	
Income from sale of gas,			\$83,699 75
residuals,			12,414 73
sale of gas stoves,			54 10
Inventory June 30, 1893,			4,119 78
Balance to profit and loss,		15,990 84	
		<hr/> \$100,288 36	<hr/> \$100,288 36

HUDSON ELECTRIC LIGHT COMPANY.

ASSETS

Steam plant,	\$1,365 77
Electric plant,	6,522 63
Lines, meters, lamps and globes,	8,335 17
Due for electric light and power,	367 11
Cash on hand,	749 17
Investments,	5,875 00
	<hr/>
Total assets, as per books of the company,	\$23,234 85

LIABILITIES.

Capital stock,	\$15,000 00
Notes payable,	4,500 00
	<hr/>
Total liabilities, as per books of the company,	\$19,500 00
Profit and loss balance,	3,734 85
	<hr/>
	\$23,234 85

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$3,092 24	
Income from sale of electric light and power,		\$3,963 98
Balance to profit and loss,	891 74	
	<hr/>	<hr/>
	\$3,963 98	\$3,963 98

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$3,106 29
Balance of electric manufacturing account,		891 74
Other items of income,		520 00
Interest paid,	\$263 18	
Other items,	520 00	
Balance June 30, 1893,	3,734 85	
	<hr/>	<hr/>
	\$4,518 03	\$4,518 03

HULL ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.	
Real estate,	\$13,000 00
Steam plant,	37,371 59
Electric plant,	19,931 27
Lines, meters, lamps and globes,	46,331 80
Due for electric light and power,	963 74
Fuel on hand,	90 00
Carbons on hand,	13 92
Oil and waste on hand,	30 00
Incandescent lamps on hand,	900 00
Horses, wagons, tools, etc.,	106 94
Sundry accounts due the company,	5,181 05
Cash on hand,	10,881 29
<hr/>	
Total assets, as per books of the company,	\$134,822 60
Profit and loss balance,	2,189 35
<hr/>	
\$137,011 95	
LIABILITIES.	
Capital stock,	\$60,000 00
Bonds issued,	60,000 00
Notes payable,	2,526 25
Unpaid bills,	12,685 70
Interest due but not paid,	1,800 00
<hr/>	
Total liabilities, as per books of the company,	\$137,011 95

MANUFACTURING ACCOUNT.

(From Dec. 1, 1892.)

	DR.	CR.
Operating expenses,	\$3,389 40	
Income from sale of electric light and power,		\$2,962 74
Income from other sources,		19 25
Balance to profit and loss,		387 41
<hr/>		
	\$3,389 40	\$3,389 40

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance of electric manufacturing account,	\$387 41	
Interest paid,	1,801 94	
Balance June 30, 1893,		\$2,189 35
<hr/>		
	\$2,189 35	\$2,189 35

HYDE PARK ELECTRIC LIGHT COMPANY.

ASSETS.	
Real estate,	\$19,659 96
Steam plant,	40,136 71
Electric plant,	34,336 46
Lines, meters, lamps and globes,	78,591 04
Patent rights,	20,250 50
Due for electric light and power,	4,293 32
Fuel on hand,	31 54

Carbons on hand,	\$15 40
Oil and waste on hand,	32 91
Incandescent lamps on hand,	1,405 00
Globes on hand,	54 87
Other materials on hand,	20 00
Horses, wagons, etc.,	198 09
Sundry accounts due the company,	566 46
Office furniture,	60 30
Cash on hand,	573 93
Notes receivable,	170 70
Advance payments of insurance and interest,	1,056 12

Total assets, as per books of the company, \$201,453 02

LIABILITIES.

Capital stock,	\$100,000 00
Bonds issued,	60,000 00
Notes payable,	28,872 19
Unpaid bills,	5,466 60

Total liabilities, as per books of the company, \$194,338 79
 Profit and loss balance, 7,114 23

\$201,453 02

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$13,681 68	
Income from sale of electric light and power,		\$22,812 13
Income from other sources,		62 00
Balance to profit and loss,	9,192 45	
	<u>\$22,874 13</u>	<u>\$22,874 13</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$5,614 87
Balance of electric manufacturing account,		9,192 45
Dividends declared,	\$4,500 00	
Interest paid,	3,193 09	
Balance June 30, 1893,	7,114 23	
	<u>\$14,807 32</u>	<u>\$14,807 32</u>

IPSWICH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,700 00
Machinery and manufacturing appliances,	2,000 00
Street mains,	5,100 00
Meters,	1,800 00
Gas coal on hand,	16 50
Oil on hand,	180 00
Cash on hand,	598 27

Total assets, as per books of the company, \$13,394 77
 Profit and loss balance, 11,541 80

\$24,936 57

LIABILITIES.

Capital stock,	\$16,000 00
Bonds issued,	8,000 00
Notes payable,	400 00
Unpaid bills,	536 57
Total liabilities, as per books of the company,	\$24,936 57

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$3,466 73	
Income from sale of gas,		\$5,282 07
Balance to profit and loss,	1,815 34	
	<u>\$5,282 07</u>	<u>\$5,282 07</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,	\$12,392 79	
Balance of gas manufacturing account,		\$1,816 34
Interest paid,	544 87	
Old debts paid,	519 48	
Balance June 30, 1893,		11,541 80
	<u>\$13,357 14</u>	<u>\$13,357 14</u>

JAMAICA PLAIN GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$118,000 00
Machinery and manufacturing appliances,	99,728 72
Street mains,	100,640 95
Meters,	2,131 71
Due for gas,	9,471 71
Gas coal on hand,	9,612 80
Coke on hand,	45 00
Tar on hand,	225 00
Enrichers on hand,	35 00
Other gas materials on hand,	1,059 56
Horses, wagons, etc.,	667 00
Sundry accounts due the company,	1,484 90
Office furniture,	750 00
Cash on hand,	853 98
Notes receivable,	13,000 00
Gas works extension and improvement,	4,481 16
Total assets, as per books of the company,	\$362,167 49

LIABILITIES.

Capital stock,	\$250,000 00
Notes payable,	20,000 00
Premium account,	17,775 00
Unpaid bills,	4,360 83
Deposits,	767 40
Total liabilities, as per books of the company,	\$292,803 23
Profit and loss balance,	69,364 26
	<u>\$362,167 49</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$61,912 74	
Income from sale of gas,		\$80,919 10
residuals,		11,431 49
Balance to profit and loss,	30,437 85	
	\$92,350 59	\$92,350 59

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$66,098 00
Balance of gas manufacturing account,		30,437 85
Rents,		110 00
Other items of income,		5 50
Dividends declared,	\$20,000 00	
Interest paid,	596 83	
Depreciation,	6,270 77	
Jobbing account,	419 49	
Balance June 30, 1893,	69,364 26	
	\$96,651 35	\$96,651 35

LAWRENCE GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	}		\$511,052 73
Machinery and manufacturing appliances (gas),			
Street mains (gas),			
Meters (gas),			
Due for gas,			6,744 73
Water gas fuel,			1,929 76
Gas coal on hand,			4,289 80
Coke on hand,			173 56
Tar on hand,			3,748 30
Enrichers on hand,			1,457 63
Purifying materials on hand,			1,539 76
Other gas materials on hand,			8,624 88
Stoves on hand,			818 79
Gas fixtures on hand,			9,163 56
Real estate (electric),			24,048 81
Steam plant (electric),	}		205,200 04
Electric plant,			
Lines, meters, lamps and globes (electric),			
Due for electric light and power,			5,716 87
Fuel on hand (electric),			775 32
Carbons on hand,			254 10
Oil and waste on hand,			90 14
Incandescent lamps on hand,			1,934 99
Globes on hand,			55 10
Other electric materials on hand,			2,868 87
Motors on hand,			2,390 93
Aqua ammonia,			2,150 78
Sundry accounts due the company,			5,505 81
Office furniture,			3,361 44
Cash on hand,			27,366 90
Investments,			11,430 00
Total assets, as per books of the company,			\$842,693 60

LIABILITIES.

Capital stock,	\$590,000 00
Bonds issued,	125,000 00
Notes payable,	25,000 00
Deposits,	199 00
Premium account,	16,600 00
<hr/>	
Total liabilities, as per books of the company,	\$756,799 00
Profit and loss balance,	85,894 00
<hr/>	
	\$842,693 00

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$92,067 97	
{ electric,	47,552 04	
Income from sale of gas,		\$105,174 56
residuals,		20,694 82
sale of electric light and power,		66,671 44
other sources, electric,		2,997 00
Balance to profit and loss, { gas,	33,741 11	
{ electric,	23,116 40	
	<hr/>	<hr/>
	\$195,467 52	\$195,467 52

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$63,498 18
Balance of gas manufacturing account,		33,741 11
Balance of electric manufacturing account,		22,116 40
Premium on new stock,		10,125 00
Rents,		1,242 51
Lamps, sales and jobbing accounts,		1,509 78
Old bills collected,		183 22
Dividends declared,	\$37,100 00	
Interest paid,	9,158 60	
Depreciation,	258 00	
Balance June 30, 1893,	85,894 60	
	<hr/>	<hr/>
	\$132,411 20	\$132,411 20

LEE ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$1,718 88
Machinery and manufacturing appliances (gas),	2,000 00
Street mains (gas),	4,121 19
Meters (gas),	685 85
Real estate (electric),	6,395 68
Steam plant (electric),	11,811 37
Water,	2,122 87
Electric plant,	13,334 49
Lines, meters, lamps and globes (electric),	25,197 88
Due for electric light and power,	1,092 92
Fuel on hand (electric),	100 00
Carbons on hand,	6 00

Oil and waste on hand,	\$60 15
Incandescent lamps on hand,	380 65
Globes on hand,	6 00
Other materials on hand,	438 65
Horses, wagons, etc.,	195 35
Sundry accounts due the company,	66 62
Office furniture,	15 75
Cash on hand,	288 48
Insurance unexpired,	107 97

Total assets, as per books of the company,	\$70,146 65
Profit and loss balance,	5,003 91

\$75,150 56

LIABILITIES.

Capital stock,	\$20,000 00
Bonds issued,	15,000 00
Notes payable,	3,177 65
Unpaid bills,	179 97
Interest due but not paid,	1,110 00
Amounts due from the company, not included above,	35,682 94

Total liabilities, as per books of the company,	\$75,150 56
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$6,233 11	
Sale of electric light and power,		\$5,655 72
Balance to profit and loss,		577 39
	<u>\$6,233 11</u>	<u>\$6,233 11</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,	\$2,851 52	
Balance of electric manufacturing account,	577 39	
Rents,		\$150 17
Interest paid,	1,125 03	
Other items,	600 14	
Balance June 30, 1893,		5,003 91
	<u>\$5,154 08</u>	<u>\$5,154 08</u>

LEICESTER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$10,309 59
Steam plant,	13,317 89
Electric plant,	6,126 83
Lines, meters, lamps and transformers,	15,550 82
Water power,	2,804 25
Due for electric light and power,	1,426 87
Fuel on hand,	46 33
Oil and waste on hand,	35 68
Incandescent lamps on hand,	245 80
Other materials on hand,	92 22
Tools on hand,	183 12

Sundry accounts due the company,	\$179 18
Cash on hand,	187 06
Advance insurance and interest,	114 48
Total assets, as per books of the company,	\$50,620 04
Profit and loss balance,	365 22
	<u>\$50,985 26</u>

LIABILITIES.

Capital stock,	\$25,000 00
Bonds issued,	20,000 00
Notes payable,	1,969 41
Unpaid bills,	2,474 18
Interest due but not paid,	1,541 67
Total liabilities, as per books of the company,	\$50,985 26

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,445 25	
Income from sale of electric light and power,		\$5,351 99
Balance to profit and loss,	906 74	
	<u>\$5,351 99</u>	<u>\$5,351 99</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,	\$1,006 85	
Balance of electric manufacturing account,		\$906 74
Materials omitted from inventory June 30, 1892,		1,173 05
Other items of income,		163 34
Interest paid,	1,047 88	
Other items,	563 62	
Balance June 30, 1893,		365 22
	<u>\$2,608 35</u>	<u>\$2,608 35</u>

LEOMINSTER ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$11,617 80
Steam plant,	28,216 86
Electric plant,	21,278 49
Lines, meters, lamps and transformers,	58,080 22
Franchise,	10,000 00
Due for electric light and power,	3,350 69
Fuel on hand,	35 00
Oil and waste on hand,	33 17
Incandescent lamps on hand,	474 30
Globes on hand,	44 24
Other materials on hand,	217 13
Tools on hand,	62 40
Horses, wagons, etc,	203 00
Sundry accounts due the company,	632 11
Office furniture,	142 27
Cash on hand,	851 97
Advance insurance and interest,	976 29
Total assets, as per books of the company,	\$136,215 94
Profit and loss balance,	2,340 69
	<u>\$138,556 63</u>

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	82,057 33
Unpaid bills,	6,172 14
Interest due but not paid,	327 16
Total liabilities, as per books of the company,	<u>\$138,556 63</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$15,288 86	
Income from sale of electric light and power,		\$19,603 76
other sources,		116 96
Balance to profit and loss,	4,433 86	
	<u>\$19,720 72</u>	<u>\$19,720 72</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,	\$2,381 27	
Balance of electric manufacturing account,		\$4,433 86
Interest paid,	4,373 28	
Other items,	20 00	
Balance June 30, 1893,		2,340 69
	<u>\$6,774 55</u>	<u>\$6,774 55</u>

LEOMINSTER GAS LIGHT COMPANY.

ASSETS.

Real estate,	}	
Machinery and manufacturing appliances,		
Street mains,		
Meters,		
Due for gas,		1,065 42
Gas coal on hand,		4 82
Enrichers on hand,		271 92
Sundry accounts due the company,		28 00
Cash on hand,		2,096 62
Notes receivable,		1,200 00
Total assets, as per books of the company,		<u>\$54,666 78</u>

LIABILITIES.

Capital stock,	\$50,000 00
Total liabilities, as per books of the company,	<u>\$50,000 00</u>
Profit and loss balance,	4,666 78

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,568 44	
Income from sale of gas,		\$7,412 02
other sources,		28 00
Balance to profit and loss,	2,871 68	
	<u>\$7,440 02</u>	<u>\$7,440 02</u>

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1892,			\$3,971 78
Balance of gas manufacturing account,			2,571 58
Interest received,			48 00
Rents,			118 00
Dividends declared,		\$2,000 00	
Construction charged off,		325 30	
Other items,		17 28	
Balance June 30, 1893,		4,566 78	
		\$7,009 36	\$7,009 36

LEXINGTON GAS LIGHT COMPANY.

ASSETS.			
Real estate (gas),			\$1,514 96
Machinery and manufacturing appliances (gas),			21,523 73
Street mains (gas),			7,490 90
Meters (gas),			718 31
Due for gas,			274 66
Tar on hand,			15 00
Enrichers on hand,			23 00
Other gas materials on hand,			120 00
Real estate (electric),			3,969 41
Steam plant (electric),			4,457 48
Electric plant,			8,175 76
Lines, meters, lamps and globes (electric),	}		8,937 14
Patent rights,			0
Due for electric light and power,			539 00
Fuel on hand (electric),			126 56
Carbons on hand,			16 00
Oil and waste on hand,			19 25
Incandescent lamps on hand,			406 00
Globes on hand,			284 60
Other electric materials on hand,			673 48
Sundry accounts due the company,			3,396 18
Cash on hand,			503 30
Total assets, as per books of the company,			\$63,184 71
LIABILITIES.			
Capital stock,			\$20,000 00
Notes payable,			29,305 93
Unpaid bills,			1,235 79
Total liabilities, as per books of the company,			\$50,541 72
Profit and loss balance,			12,642 99
			\$63,184 71

MANUFACTURING ACCOUNT. ¹		Dr.	Cr.
Operating expenses, { gas,		\$3,194 52	
{ electric,		1,431 67	
Income from sale of gas,			\$4,643 48
residuals,			41 50
other sources, gas,			19 80
sale of electric light and power,			1,649 74
Balance to profit and loss, { gas,		1,510 26	
{ electric,		218 07	
		\$6,354 52	\$6,354 52

¹ Began to sell electric light in February, 1893.

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1892,		\$12,426 10
Balance of gas manufacturing account,		1,510 26
Balance of electric manufacturing account,		218 07
Interest received,		200 43
Rents,		10 00
Other items of income,		19 20
Dividends declared,	\$700 00	
Interest paid,	279 31	
Depreciation,	761 76	
Balance June 30, 1893,	12,642 99	
	<hr/>	<hr/>
	\$14,384 06	\$14,384 06

LOWELL ELECTRIC LIGHT CORPORATION.

ASSETS.

Real estate,	\$27,070 45
Steam plant,	98,041 21
Electric plant,	112,851 20
Lines, meters, lamps and globes,	228,608 11
Inside wiring,	9,390 50
Due for electric light and power,	11,783 36
Fuel on hand,	379 47
Carbons on hand,	735 50
Oil and waste on hand,	159 22
Incandescent lamps on hand,	613 18
Globes on hand,	42 50
Other materials on hand,	5,244 50
Meters on hand,	444 80
Horses, wagons, etc.,	525 00
Sundry accounts due the company,	1,091 63
Office furniture,	180 00
Cash on hand,	1,407 54
	<hr/>
Total assets, as per books of the company,	\$498,568 17

LIABILITIES.

Capital stock,	\$300,000 00
Bonds issued,	7,000 00
Notes payable,	154,455 64
Unpaid bills,	12,418 08
	<hr/>
Total liabilities, as per books of the company,	\$473,873 72
Profit and loss balance,	24,694 45
	<hr/>
	\$498,568 17

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$72,006 70	
Income from sale of electric light and power,		\$113,301 69
other sources,		346 30
Balance to profit and loss,	41,641 29	
	<hr/>	<hr/>
	\$113,647 99	\$113,647 99

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1902,		\$39,719 96
Balance of electric manufacturing account,		41,641 29
Interest received,		21 25
Other items of income,		153 07
Dividends declared,	\$30,908 00	
Interest paid,	9,348 14	
Depreciation,	26,000 00	
Other items,	500 00	
Balance June 30, 1903,	24,694 45	
	<u>\$81,535 59</u>	<u>\$81,535 59</u>

LOWELL GAS LIGHT COMPANY.

ASSETS.

Real estate,	}	
Machinery and manufacturing appliances,		
Street mains,		
Meters,		\$425,000 00
Due for gas,		3,176 80
Gas coal on hand,		1,187 23
Coke on hand,		1,222 00
Tar on hand,		3,200 00
Enrichers on hand,		203 00
Purifying materials on hand,		51 00
Stoves on hand,		13,250 00
Cash on hand,		29,984 07
Investments,		106,609 47
Total assets, as per books of the company,		<u>\$683,883 57</u>

LIABILITIES.

Capital stock,	\$500,000 00
Total liabilities, as per books of the company,	<u>\$500,000 00</u>
Profit and loss balance,	83,883 57
	<u>\$683,883 57</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$251,956 91	
Income from sale of gas,		\$292,986 69
residuals,		69,292 10
Balance to profit and loss,	110,321 88	
	<u>\$362,278 79</u>	<u>\$362,278 79</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$50,676 98
Balance of gas manufacturing account,		110,321 88
Rents,		5,162 45
Dividends declared,	\$80,000 00	
Interest paid,	1,314 62	
Depreciation,	963 12	
Balance June 30, 1893,	83,883 57	
	\$166,161 31	\$166,161 31

LYNN GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$189,868 40
Machinery and manufacturing appliances (gas), }	132,854 12
Street mains (gas),	
Due for gas,	20,326 26
Gas coal on hand,	2,126 81
Tar on hand,	356 00
Purifying materials on hand,	200 00
Stoves on hand,	3,104 57
Real estate (electric),	23,034 79
Steam plant (electric),	24,982 62
Electric plant,	54,175 26
Lines, meters, lamps and globes (electric),	104,015 43
Patent rights,	15,000 00
Due for electric light and power,	11,941 71
Carbons on hand,	450 00
Incandescent lamps on hand,	255 29
Globes on hand,	30 00
Sundry accounts due the company,	1,609 23
Cash on hand,	13,007 14
New electric station,	28,959 80
	\$626,297 43

LIABILITIES.

Capital stock,	\$375,000 00
Notes payable,	128,000 00
Unpaid bills,	7,524 17
Unpaid dividends,	302 55
Reserved fund,	2,252 05
Depreciation fund,	10,000 00
	\$523,078 77
Total liabilities, as per books of the company,	
Profit and loss balance,	103,218 66
	\$626,297 43

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$104,263 03	
{ electric,	63,870 06	
Income from sale of gas,		\$123,404 48
residuals,		11,050 62
sale of electric light and power,		121,492 35
Balance to profit and loss, { gas,	30,201 97	
{ electric,	57,622 29	
	<u>\$255,947 35</u>	<u>\$255,947 35</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$72,798 49
Balance of gas manufacturing account,		30,201 97
Balance of electric manufacturing account,		57,622 29
Rents,		1,289 33
Insurance for loss on electric station,		8,248 00
Dividends declared,	\$30,000 00	
Interest paid,	6,441 42	
Construction charged off (gas),	14,000 00	
Depreciation,	16,500 00	
Balance June 30, 1893,	103,218 66	
	<u>\$170,160 08</u>	<u>\$170,160 08</u>

MALDEN ELECTRIC COMPANY.

ASSETS.

Real estate,	\$27,424 26
Steam plant,	
Electric plant,	293,721 34
Lines, meters, lamps and globes, }	
Patent rights,	55,000 00
Due for electric light and power,	10,526 54
Fuel on hand,	186 65
Carbons on hand,	142 60
Oil and waste on hand,	54 42
Incandescent lamps on hand,	436 12
Globes on hand,	23 12
Other materials on hand	519 03
Horses, wagons, etc.,	1,568 33
Sundry accounts due the company,	4,870 55
Office furniture,	300 00
Cash on hand,	2,156 30
Total assets, as per books of the company,	<u>\$396,919 16</u>

LIABILITIES.

Capital stock,	\$150,000 00
Bonds issued,	100,000 00
Notes payable,	111,626 36
Unpaid bills,	833 57
Total liabilities, as per books of the company,	<u>\$362,359 93</u>
Profit and loss balance,	34,559 23
	<u>\$396,919 16</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$44,136 72	
Income from sale of electric light and power,		\$73,891 82
Balance to profit and loss,	29,755 10	
	<u>\$73,891 82</u>	<u>\$73,891 82</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$27,132 99
Balance of electric manufacturing account,		29,755 10
Wiring account,		621 16
Lamp sales,		379 98
Dividends declared,	\$12,000 00	
Interest paid,	11,330 00	
Balance June 30, 1893,	34,559 23	
	<u>\$57,889 23</u>	<u>\$57,889 23</u>

MALDEN AND MELROSE GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$46,332 48
Machinery and manufacturing appliances,	92,274 46
Street mains,	150,000 00
Meters,	14,000 00
Due for gas,	17,260 94
Gas coal on hand,	5,304 96
Tar on hand,	882 00
Enrichers on hand,	16 25
Purifying materials on hand,	56 00
Other materials on hand,	80 00
Stoves on hand,	112 20
Gas fixtures on hand,	500 00
Sundry accounts due the company,	3,415 80
Cash on hand,	426 88
Total assets, as per books of the company,	<u>\$330,661 97</u>

LIABILITIES.

Capital stock,	\$220,000 00
Notes payable,	24,400 00
Unpaid bills,	3,015 54
Deposits,	10 00
Unpaid dividends,	1,107 50
Contingent fund,	12,625 00
Total liabilities, as per books of the company,	<u>\$261,158 04</u>
Profit and loss balance,	69,503 93
	<u>\$330,661 97</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$48,928 79	
Income from sale of gas,		\$70,506 29
residuals,		8,089 62
other sources,		10 50
Balance to profit and loss,	29,677 62	
	<u>\$78,606 41</u>	<u>\$78,606 41</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$69,285 28
Balance of gas manufacturing account,		29,577 62
Other items of income,		183 91
Dividends declared,	\$17,800 00	
Interest paid,	1,166 89	
Construction charged off,	3,868 19	
Depreciation,	5,248 75	
Jobbing account,	1,008 25	
Bad debts,	470 89	
Balance June 30, 1893,	69,503 98	
	\$69,006 81	\$69,006 81

MANUFACTURERS' GAS LIGHT COMPANY (FALL RIVER).

ASSETS.

Real estate,	\$3,000 00
Machinery and manufacturing appliances, }	
Street mains,	46,804 09
Meters,	
Gas coal on hand,	1,000 00
Coke on hand,	50 00
Enrichers on hand,	500 00
Sundry accounts due the company,	658 19
Cash on hand,	5,999 26
Total assets, as per books of the company,	\$58,612 44

LIABILITIES.

Capital stock,	\$50,000 00
Total liabilities, as per books of the company,	\$50,000 00
Profit and loss balance,	8,612 44
	\$58,612 44

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$15,386 81	
Income from sale of gas,		\$19,560 79
residuals,		3,383 26
Balance to profit and loss,	7,557 23	
	\$22,944 04	\$22,944 04

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$6,055 21
Balance of gas manufacturing account,		7,557 23
Dividends declared,	\$5,000 00	
Balance June 30, 1893,	8,612 44	
	\$13,612 44	\$13,612 44

MARBLEHEAD GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate,	\$3,924 99
Machinery and manufacturing appliances,	13,707 94
Street mains,	21,000 00
Meters,	1,731 13
Due for gas,	899 30
Gas coal on hand,	1,473 12
Coke on hand,	70 00
Tar on hand,	219 00
Stoves on hand,	60 00
Gas fixtures on hand,	60 00
Office furniture,	60 00
Cash on hand,	641 80
Investments,	100 00
<hr/>	
Total assets, as per books of the company,	\$43,927 28
Profit and loss balance,	4,462 96
<hr/>	
	\$48,390 24

LIABILITIES.

Capital stock,	\$40,000 00
Bonds issued,	7,500 00
Unpaid bills,	890 24
<hr/>	
Total liabilities, as per books of the company,	\$48,390 24

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$8,166 95	
Income from sale of gas,		\$9,243 68
residuals,		445 97
other sources,		8 00
lighting and care of public lamps,		461 26
Balance to profit and loss,	1,991 96	
<hr/>		<hr/>
	\$10,158 91	\$10,158 91

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1892,	\$6,219 00	
Balance of gas manufacturing account,		\$1,991 96
Other items of income,		146 45
Interest paid,	332 37	
Other items,	50 00	
Balance June 30, 1893,		4,462 96
<hr/>		<hr/>
	\$6,601 37	\$6,601 37

* MARLBOROUGH ELECTRIC COMPANY.

ASSETS.

Real estate,	\$5,082 13
Steam plant,	9,559 28
Electric plant,	28,998 70

Lines, meters, lamps and globes,	\$24,975 70
New construction,	24,307 74
Due for electric light and power,	1,085 61
Fuel on hand,	77 00
Carbons on hand,	272 00
Oil and waste on hand,	41 90
Incandescent lamps on hand,	545 90
Globes on hand,	29 40
Bricks on hand,	186 82
Sundry accounts due the company,	225 13
Cash on hand,	2,466 83

Total assets, as per books of the company, \$97,774 14

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	34,900 00
Notes payable,	20,000 00
Unpaid bills,	3,585 37

Total liabilities, as per books of the company, \$88,485 37
 Profit and loss balance, 9,288 77

\$97,774 14

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$14,349 87	
Income from sale of electric light and power,		\$19,517 68
Balance to profit and loss,	5,167 81	
	\$19,517 68	\$19,517 68

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$9,609 41
Balance of electric manufacturing account,		6,167 81
Interest received,		46 02
Other items of income,		40 68
Interest paid,	\$2,231 27	
Depreciation,	3,343 88	
Balance June 30, 1893,	9,288 77	
	\$14,863 92	\$14,863 92

MARLBOROUGH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$7,843 00
Machinery and manufacturing appliances,	53,780 68
Street mains,	9,857 40
Meters,	1,476 14
Due for gas,	3,495 11
Gas coal on hand,	890 82
Coke on hand,	71 50
Tar on hand,	426 00
Enrichers on hand,	11 25
Purifying materials on hand,	33 88
Other materials on hand,	106 48

Stoves on hand,	\$1,153 02
Gas fixtures on hand,	1,877 79
Sundry accounts due the company,	1,252 24
Cash on hand,	1,146 46

Total assets, as per books of the company, \$83,421 77

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	2,253 00
Unpaid bills,	878 39

Total liabilities, as per books of the company, \$53,131 39

Profit and loss balance, 30,290 38

\$83,421 77

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$9,600 15	
Income from sale of gas,		\$13,158 26
residuals,		1,010 45
other sources,		64 04
Balance to profit and loss,	4,632 60	
	\$14,232 75	\$14,232 75

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$25,634 48
Balance of gas manufacturing account,		4,632 60
Other items of income,		23 30
Balance June 30, 1893,	\$30,290 38	
	\$30,290 38	\$30,290 38

MIDDLEBOROUGH GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$11,023 24
Machinery and manufacturing appliances (gas),	14,751 37
Street mains (gas),	8,080 68
Meters (gas),	3,259 26
Due for gas,	606 35
Gas coal on hand,	168 20
Enrichers on hand,	44 00
Other gas materials on hand,	12 50
Stoves on hand,	38 45
Real estate (electric),	17,510 71
Steam plant (electric),	14,975 93
Water power,	42,082 35
Electric plant,	26,671 64
Lines, meters and transformers (electric),	29,698 96
Franchise,	4,530 52
Due for electric light and power,	303 03
Fuel on hand (electric),	10 00
Carbons on hand,	78 00
Oil and waste on hand,	46 45
Incandescent lamps on hand,	10 40

Globes on hand,	\$11 04
Other electric materials on hand,	233 67
Tools,	281 96
Sundry accounts due the company,	853 82
Office furniture,	16 75
Cash on hand,	537 23
Unexpired insurance,	202 92
Total assets, as per books of the company,	\$176,019 42
Profit and loss balance,	21,387 83
	\$197,407 25

LIABILITIES.

Capital stock,	\$80,000 00
Bonds issued,	80,000 00
Unpaid bills,	26,207 25
Interest due but not paid,	11,200 00
Total liabilities, as per books of the company,	\$197,407 25

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$4,540 68	
{ electric,	3,265 70	
Income from sale of gas,		\$3,149 23
sale of electric light and power,		3,171 84
other sources, electric,		78 00
Balance to profit and loss, { gas,		1,391 45
{ electric,		15 86
	\$7,806 38	\$7,806 38

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,	\$15,196 39	
Balance of gas manufacturing account,	1,391 45	
Balance of electric manufacturing account,	15 86	
Interest paid,	4,784 13	
Balance June 30, 1893,		\$21,387 83
	\$21,387 83	\$21,387 83

MILFORD ELECTRIC COMPANY.

ASSETS.

Real estate,	\$5,063 24
Steam plant,	14,174 22
Electric plant,	14,228 81
Lines, meters, lamps and globes,	32,385 52
Due for electric light and power,	1,592 20
Fuel on hand,	45 00
Carbons on hand,	30 00
Oil and waste on hand,	66 00
Incandescent lamps on hand,	233 30
Globes on hand,	26 40
Other materials on hand,	903 56
Sundry accounts due the company,	305 99
Office furniture,	39 60
Cash on hand,	211 91
Total assets, as per books of the company,	\$69,306 45

LIABILITIES.

Capital stock,	\$40,000 00
Notes payable,	20,500 00
Unpaid bills,	5,573 02
<hr/>	
Total liabilities, as per books of the company,	\$66,073 02
Profit and loss balance,	3,232 43
<hr/>	
	\$69,305 45

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$11,786 40	
Income from sale of electric light and power,		\$13,900 50
Balance to profit and loss,	2,114 10	
<hr/>		<hr/>
	\$13,900 50	\$13,900 50

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$2,070 83
Balance of electric manufacturing account,		2,114 10
Interest paid,	\$962 50	
Balance June 30, 1893,	3,232 43	
<hr/>		<hr/>
	\$4,184 93	\$4,184 93

MILFORD GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,450 00
Machinery and manufacturing appliances,	64,366 61
Street mains,	31,761 17
Meters,	2,500 00
Due for gas,	1,670 36
Gas coal on hand,	4,438 65
Coke on hand,	260 00
Tar on hand,	812 50
Purifying materials on hand,	60 00
Other materials on hand,	408 75
Stoves on hand,	211 81
Gas fixtures on hand,	1,739 97
Sundry accounts due the company,	28 45
Office furniture,	50 00
Cash on hand,	3,670 12
<hr/>	
Total assets, as per books of the company,	\$115,428 39

LIABILITIES.

Capital stock,	\$72,300 00
Unpaid dividends,	3,615 00
Depreciation fund,	35,800 00
<hr/>	
Total liabilities, as per books of the company,	\$111,715 00
Profit and loss balance,	3,713 39
<hr/>	
	\$115,428 39

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$12,685 04	
Income from sale of gas,		\$19,893 26
residuals,		1,336 21
other sources,		58 90
Balance to profit and loss,	8,603 33	
	<u>\$21,288 37</u>	<u>\$21,288 37</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$2,340 06
Balance of gas manufacturing account,		8,603 33
Dividends declared,	\$7,230 00	
Balance June 30, 1893,	3,713 39	
	<u>\$10,943 39</u>	<u>\$10,943 39</u>

MILLBURY ELECTRIC COMPANY.

ASSETS.

Real estate,	\$4,596 28
Steam plant,	6,308 45
Electric plant,	5,128 16
Lines, meters and transformers,	16,903 37
Due for electric light and power,	907 78
Fuel on hand,	83 92
Carbons on hand,	12 00
Oil and waste on hand,	24 15
Incandescent lamps on hand,	205 38
Globes on hand,	10 59
Other materials on hand,	173 85
Sundry accounts due the company,	12 40
Cash on hand,	496 42
Tools,	100 00
Insurance and interest,	78 25
Total assets, as per books of the company,	<u>\$35,040 99</u>

LIABILITIES.

Capital stock,	\$15,000 00
Notes payable,	17,789 04
Unpaid bills,	813 39
Interest due but not paid,	1,040 00

Total liabilities, as per books of the company,	<u>\$34,642 43</u>
Profit and loss balance,	398 56

\$35,040 99

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$5,021 90	
Income from sale of electric light and power,		\$5,688 31
Balance to profit and loss,	666 41	
	<u>\$5,688 31</u>	<u>\$5,688 31</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$806 93
Balance of electric manufacturing account,		666 41
Interest paid,	\$1,074 78	
Balance June 30, 1893,	398 56	
	<hr/>	<hr/>
	\$1,473 34	\$1,473 34

MILTON LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$10,811 70
Steam plant,	10,374 00
Electric plant,	11,778 15
Lines, meters, lamps and globes,	32,511 91
Due for electric light and power,	918 66
Fuel on hand,	13 50
Oil and waste on hand,	43 00
Incandescent lamps on hand,	29 46
Other materials on hand,	166 10
Horses, wagons, etc.,	75 00
Office furniture,	76 00
Cash on hand,	291 72
	<hr/>
Total assets, as per books of the company,	\$67,088 20
Profit and loss balance,	3,505 51
	<hr/>
	\$70,593 71

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	30,000 00
Notes payable,	9,951 91
Unpaid bills,	641 80
	<hr/>
Total liabilities, as per books of the company,	\$70,593 71

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$7,247 12	
Income from sale of electric light and power,		\$9,920 70
other sources,		18 44
Balance to profit and loss,	2,692 02	
	<hr/>	<hr/>
	\$9,939 14	\$9,939 14

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,	\$4,461 99	
Balance of electric manufacturing account,		\$2,692 02
Wiring account,		123 35
Lamp sales,		117 05
Interest paid,	1,138 37	
Construction charged off,	837 57	
Balance June 30, 1893,		3,505 51
	<hr/>	<hr/>
	\$6,437 93	\$6,437 93

NANTUCKET ELECTRIC LIGHT COMPANY.

ASSETS.	
Real estate,	\$2,025 38
Steam plant,	10,719 90
Electric plant,	19,124 04
Lines, motors, lamps and globes,	24,521 40
Due for electric light and power,	180 99
Fuel on hand,	984 00
Carbons on hand,	39 33
Oil and waste on hand,	63 60
Incandescent lamps on hand,	80 80
Globes on hand,	30 40
Unexpired insurance,	17 00
Office furniture,	121 09
Cash on hand,	83 13
<hr/>	
Total assets, as per books of the company,	\$57,990 91
Profit and loss balance,	1,416 04
	<hr/>
	\$59,406 95

LIABILITIES.	
Capital stock,	\$25,000 00
Bonds issued,	20,000 00
Notes payable,	11,684 81
Unpaid bills,	1,222 14
Interest due but not paid,	1,500 00
<hr/>	
Total liabilities, as per books of the company,	\$59,406 95

MANUFACTURING ACCOUNT.		
	Dr.	Cr.
Operating expenses,	\$5,037 83	
Income from sale of electric light and power,		\$5,905 13
Balance to profit and loss,	867 30	
	<hr/>	
	\$5,905 13	\$5,905 13

PROFIT AND LOSS ACCOUNT.		
	Dr.	Cr.
Balance June 30, 1892,	\$699 06	
Balance of electric manufacturing account,		\$867 30
Interest paid,	1,584 28	
Balance June 30, 1893,		1,416 04
	<hr/>	
	\$2,283 34	\$2,283 34

NANTUCKET GAS LIGHT COMPANY.

ASSETS.	
Real estate,	\$3,000 00
Machinery and manufacturing appliances,	20,000 00
Street mains,	9,540 53
Meters,	4,000 00
Due for gas,	260 00
Gas coal on hand,	210 00

Coke on hand,	\$15 00
Tar on hand,	16 80
Other materials on hand,	150 00
Cash on hand,	9 29
Investments,	368 00

Total assets, as per books of the company,	\$37,569 62
Profit and loss balance,	430 38

\$38,000 00

LIABILITIES.

Capital stock,	\$36,000 00
Notes payable,	2,000 00

Total liabilities, as per books of the company,	\$38,000 00
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,318 09	
Income from sale of gas,		\$4,313 46
residuals,		242 13
other sources,		54 00
Balance to profit and loss,	291 50	
	<hr/> \$4,609 59	<hr/> \$4,609 59

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,	\$659 38	
Balance of gas manufacturing account,		\$291 50
Interest paid,	62 50	
Balance June 30, 1893,		430 38
	<hr/> \$721 88	<hr/> \$721 88

NATICK ELECTRIC COMPANY.

ASSETS.

Real estate,	\$25,786 25
Steam plant,	30,459 16
Electric plant,	30,498 20
Lines, meters, lamps and globes,	86,389 25
Wiring,	13,679 59
Due for electric light and power,	3,058 27
Fuel on hand,	} 2,120 93
Carbons on hand,	
Oil and waste on hand,	
Incandescent lamps on hand,	
Globes on hand,	
Other materials on hand,	
Motors on hand,	
Electric fixtures on hand,	
Horses, wagons, etc.,	} 2,236 28
Sundry accounts due the company,	

Total assets, as per books of the company,	\$194,227 93
Profit and loss balance,	7,246 31

\$201,474 27

LIABILITIES.

Capital stock,	\$40,000 00
Bonds issued,	35,000 00
Notes payable,	10,880 43
Unpaid bills,	115,593 47
Deposits,	37
Total liabilities, as per books of the company,	\$201,474 27

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$14,792 08	
Income from sale of electric light and power,		\$19,578 15
Balance to profit and loss,	4,786 07	
	<u>\$19,578 15</u>	<u>\$19,578 15</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,	\$9,414 01	
Balance of electric manufacturing account,		\$4,786 07
Other items of income,		46 28
Interest paid,	2,664 68	
Balance June 30, 1893,		7,246 34
	<u>\$12,078 69</u>	<u>\$12,078 69</u>

NATICK GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$16,670 38
Machinery and manufacturing appliances,	6,330 00
Street mains,	14,398 96
Meters,	2,014 00
Due for gas,	1,644 92
Enrichers on hand,	2,008 25
Stoves on hand,	1,053 71
Gas fixtures on hand,	599 18
Office furniture,	195 64
Cash on hand,	188 41
Insurance,	32 82
Total assets, as per books of the company,	\$45,136 30

LIABILITIES.

Capital stock,	\$20,000 00
Notes payable,	10,000 00
Unpaid bills,	2,258 13
Total liabilities, as per books of the company,	\$32,258 13
Profit and loss balance,	12,878 17
	<u>\$45,136 30</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$5,342 25	
Income from sale of gas,		\$5,088 48
residuals,		330 17
other sources,		14 00
Balance to profit and loss,	90 40	
	<u>\$5,432 65</u>	<u>\$5,432 65</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$13,324 88
Balance of gas manufacturing account,		90 40
Other items of income,		40
Interest paid,	\$537 51	
Balance June 30, 1893,	12,878 17	
	<u>\$13,415 68</u>	<u>\$13,415 68</u>

NEW BEDFORD GAS AND EDISON LIGHT COMPANY.

ASSETS.

Real estate (gas),	}	\$189,065 12
Machinery and manufacturing appliances (gas),		
Street mains (gas) and services,		139,143 83
Meters (gas),		18,019 69
Due for gas,		4,596 08
Gas coal on hand,		3,712 34
Coke on hand,		40 00
Tar on hand,		551 00
Coffin Street extension,		60,399 43
Enrichers on hand,		654 72
Purifying materials on hand,		119 00
Other gas materials on hand,		7,146 55
Stoves on hand,		7,279 89
Gas and electric fixtures on hand,		3,831 24
Real estate (electric),		57,763 85
Steam plant (electric),		67,582 91
Electric plant,		120,180 20
Lines and meters (electric),		112,993 94
Patent rights,		17,000 00
Due for electric light and power,		9,489 97
Fuel on hand (electric),		2,416 11
Carbons on hand,		365 90
Oil and waste on hand,		139 10
Incandescent lamps on hand,		813 65
Globes on hand,		113 74
Other electric materials on hand,		11,859 92
Motors on hand,		9,953 14
Ammonia,		55 00
Horses, wagons, etc.,		684 63
Sundry accounts due the company,		25,984 43
Office furniture,		1,786 15
Cash on hand,		1,566 60
Notes receivable,		263 70
Tools and supplies,		6,369 67
Total assets, as per books of the company,		<u>\$881,941 50</u>

LIABILITIES.

Capital stock,	\$550,000 00
Notes payable,	230,800 00
Unpaid bills,	16,557 74
Deposits,	678 81
Interest due but not paid,	2,654 00
Depreciation fund,	32,662 42

Total liabilities, as per books of the company,	\$833,352 97
Profit and loss balance,	48,588 53

\$881,941 50

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$40,465 38	
{ electric,	63,866 76	
Income from sale of gas,		\$63,866 34
residuals,		6,479 90
other sources, gas,		11 00
sale of electric light and power,		97,360 31
other sources, electric,		2,806 68
Balance to profit and loss, { gas,	29,891 86	
{ electric,	36,299 23	
	\$170,523 23	\$170,523 23

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$26,244 27
Balance of gas manufacturing account,		29,891 86
Balance of electric manufacturing account,		36,299 23
Jobbing and fixture accounts,		2,524 01
Rents,		435 56
Merchandise accounts,		2,774 39
Other items of income,		98 85
Dividends declared,	\$33,000 00	
Interest paid,	10,776 46	
Depreciation,	4,719 85	
Loss on wiring,	1,116 63	
Other items,	66 70	
Balance June 30, 1893,	48,588 53	
	\$98,268 17	\$98,268 17

NEWBURYPORT GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$1,132 43
Machinery and manufacturing appliances (gas),	76,500 00
Street mains (gas),	5,205 34
Meters (gas),	2,018 27
Due for gas,	2,421 89
Gas coal on hand,	2,242 00
Coke on hand,	60 00
Tar on hand,	368 00

Enrichers on hand,	}		
Purifying materials on hand,			
Other gas materials on hand,			
Gas fixtures on hand,			118 50
Real estate (electric),	}		
Steam plant (electric),			
Electric plant,			
Lines, meters, lamps and globes (electric),			12,281 56
Due for electric light and power,			1,701 78
Fuel on hand (electric),			35 50
Carbons on hand,			150 00
Oil and waste on hand,			22 25
Globes on hand,			82 50
Other electric materials on hand,			305 50
Horses, wagons, tools, etc.,			135 00
Sundry accounts due the company,			1,638 54
Cash on hand,			726 18
Total assets, as per books of the company,			<u>\$167,975 90</u>

LIABILITIES.

Capital stock,	\$140,000 00
Notes payable,	14,000 00
Unpaid bills,	303 43
Unpaid dividends,	1,008 50
<hr/>	
Total liabilities, as per books of the company,	\$155,311 93
Profit and loss balance,	12,663 97
<hr/>	
	\$167,975 90

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$12,542 96	
{ electric,	13,425 68	
Income from sale of gas,		\$16,343 94
residuals,		1,748 01
sale of electric light and power,		19,716 52
Balance to profit and loss, { gas,	5,548 99	
{ electric,	6,290 84	
	<hr/>	<hr/>
	\$37,808 47	\$37,808 47

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$17,684 15
Balance of gas manufacturing account,		5,548 99
Balance of electric manufacturing account,		6,290 84
Rents,		200 00
Other items of income,		78 19
Dividends declared,	\$8,400 00	
Interest paid,	701 53	
Depreciation,	7,484 51	
Bad debts,	552 16	
Balance June 30, 1893,	12,663 97	
	<hr/>	<hr/>
	\$29,802 17	\$29,802 17

NEWTON AND WATERTOWN GAS LIGHT COMPANY.

ASSETS.	
Real estate (gas),	\$73,205 03
Machinery and manufacturing appliances (gas),	98,355 54
Street mains (gas),	180,067 50
Meters (gas),	19,402 44
Due for gas,	21,625 84
Gas coal on hand,	639 20
Coke on hand,	30 00
Tar on hand,	2,250 00
Other gas materials on hand,	295 00
Stoves on hand,	276 12
Gas fixtures on hand,	1,195 00
Real estate (electric),	29,852 47
Steam plant (electric),	49,814 17
Electric plant,	32,706 90
Lines, meters, lamps and globes (electric),	88,102 42
Due for electric light and power,	5,591 52
Fuel on hand (electric),	585 25
Carbons on hand,	164 00
Incandescent lamps on hand,	1,197 25
Other electric materials on hand,	2,624 18
Horses, wagons, etc.,	806 00
Sundry accounts due the company,	4,650 56
Office furniture,	447 65
Cash on hand,	5,739 96
Notes receivable,	645 72
Investments,	10,395 27
Total assets, as per books of the company,	\$630,664 99

LIABILITIES.	
Capital stock,	\$250,000 00
Bonds issued,	109,000 00
Notes payable,	8,000 00
Unpaid bills,	7,427 83
Deposits,	195 00
Unpaid dividends,	1,264 00
Reserved fund,	27,735 00
Contingent fund,	25,000 00
Total liabilities, as per books of the company,	\$428,621 83
Profit and loss balance,	202,043 16
	\$630,664 99

MANUFACTURING ACCOUNT.			
		DR.	CR.
Operating expenses, { gas,		\$81,346 85	
	{ electric,	27,346 85	
Income from sale of gas,			\$105,833 56
	residuals,		14,410 15
	other sources, gas,		2,098 92
	sale of electric light and power,		36,573 43
Balance to profit and loss, { gas,		40,995 78	
	{ electric,	9,226 58	
		\$158,916 06	\$158,916 06

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$174,150 54
Balance of gas manufacturing account,		40,998 78
Balance of electric manufacturing account,		9,226 58
Interest received,		369 54
Rents,		1,545 00
Dividends declared,	\$18,000 00	
Interest paid,	6,048 16	
Other items,		196 12
Balance June 30, 1893,	202,043 16	
	<u>\$226,287 44</u>	<u>\$226,287 44</u>

NORTH ADAMS GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$15,300 00
Machinery and manufacturing appliances (gas),	27,500 00
Street mains (gas),	20,000 00
Meters (gas),	4,719 00
Due for gas,	3,006 34
Gas coal on hand,	1,836 00
Tar on hand,	1,568 50
Stoves on hand,	1,714 24
Gas fixtures on hand, }	
Real estate (electric),	5,700 00
Steam plant (electric),	10,500 00
Electric plant,	10,000 00
Lines, meters, lamps and globes (electric),	20,720 00
Due for electric light and power,	954 56
Carbons on hand,	27 00
Incandescent lamps on hand,	700 00
Globes on hand,	100 00
Other electric materials on hand,	700 00
Horses, wagons, etc.,	735 00
Sundry accounts due the company,	1,789 04
Office furniture,	1,234 50
Cash on hand,	547 82
Investments,	4,123 00
Total assets, as per books of the company,	<u>\$133,475 00</u>

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	38,000 00
Total liabilities, as per books of the company,	<u>\$88,000 00</u>
Profit and loss balance,	45,475 00
	<u>\$133,475 00</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$25,808 44	
{ electric,	14,641 51	
Income from sale of gas,		\$30,282 00
residuals,		4,487 00
other sources,		710 57
sale of electric light and power,		20,074 56
Balance to profit and loss, { gas,	9,586 82	
{ electric,	5,533 05	
	<u>\$55,554 82</u>	<u>\$55,554 82</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$36,266 47
Balance of gas manufacturing account,		9,586 82
Balance of electric manufacturing account,		5,533 05
Interest received,		254 94
Dividends declared,	\$4,000 00	
Interest paid,	2,000 00	
Other items,	165 28	
Balance June 30, 1893,	45,475 00	
	<u>\$51,640 28</u>	<u>\$51,640 28</u>

NORTHAMPTON ELECTRIC LIGHTING COMPANY.

ASSETS.

Real estate,	\$14,108 43
Steam plant,	
Electric plant,	40,300 41
Lines, meters, lamps and globes,	32,636 39
Due for electric light and power,	2,997 82
Fuel on hand,	170 00
Carbons on hand,	84 00
Incandescent lamps on hand,	75 00
Horses, wagons, etc.,	185 20
Cash on hand,	1,236 63
Insurance prepaid,	150 00
Total assets, as per books of the company,	<u>\$91,943 88</u>

LIABILITIES.

Capital stock,	\$58,700 00
Bonds issued,	9,000 00
Notes payable,	13,000 00
Unpaid bills,	1,861 80
Depreciation fund,	4,000 00
Total liabilities, as per books of the company,	<u>\$86,561 80</u>
Profit and loss balance,	5,382 08
	<u>\$91,943 88</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$12,475 93	
Income from sale of electric light and power,		\$19,238 34
Balance to profit and loss,	6,762 41	
	<u>\$19,238 34</u>	<u>\$19,238 34</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$5,124 37
Balance of electric manufacturing account,		6,762 41
Rents,		423 52
Dividends declared,	\$1,467 50	
Interest paid,	1,178 54	
Depreciation,	282 18	
Depreciation fund,	4,000 00	
Balance June 30, 1893,	5,382 08	
	<u>\$12,310 30</u>	<u>\$12,310 30</u>

NORTHAMPTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$24,900 00
Machinery and manufacturing appliances,	3,000 00
Street mains,	20,000 00
Due for gas,	2,186 62
Gas coal on hand,	137 05
Coke on hand,	15 00
Tar on hand,	270 00
Enrichers on hand,	8 45
Purifying materials on hand,	30 00
Other materials on hand,	1,298 58
Stoves on hand,	137 83
New gas holder,	16,218 54
Sundry accounts due the company,	843 54
Cash on hand,	2,824 64
Investments,	5,375 50
Total assets, as per books of the company,	<u>\$77,245 75</u>

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	8,000 00
Reserved fund,	5,418 50
Total liabilities, as per books of the company,	<u>\$63,418 50</u>
Profit and loss balance,	13,827 25
	<u>\$77,245 75</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$18,117 23	
Income from sale of gas,		\$24,999 40
residuals,		2,739 86
other sources,		43 55
Balance to profit and loss,	9,665 58	
	<u>\$27,782 81</u>	<u>\$27,782 81</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$10,803 64
Balance of gas manufacturing account,		9,665 58
Interest received,		390 61
Rents,		209 25
Dividends declared,	\$4,000 00	
Interest paid,	552 50	
Construction charged off,	2,689 33	
Balance June 30, 1893,	13,827 25	
	<u>\$21,069 08</u>	<u>\$21,069 08</u>

NORTH ATTLEBOROUGH STEAM AND ELECTRIC COMPANY.

ASSETS.

Real estate,	\$18,665 28
Steam plant,	45,354 70
Electric plant,	37,502 43
Lines, meters, lamps and globes,	41,140 42
Unexpired insurance,	450 00
Due for electric light and power,	2,143 74
Fuel on hand,	970 80
Carbons on hand,	69 80
Oil and waste on hand,	50 00
Incandescent lamps on hand,	347 84
Other materials on hand,	1,033 03
Motors on hand,	2,698 39
Tools,	418 26
Sundry accounts due the company,	2,219 36
Office furniture,	40 00
Cash on hand,	544 23
Notes receivable,	186 97
Total assets, as per books of the company,	\$153,854 15
Profit and loss balance,	19,906 32

\$173,760 47

LIABILITIES.

Capital stock,	\$80,000 00
Bonds issued,	75,000 00
Notes payable,	5,154 50
Unpaid bills,	13,605 97

Total liabilities, as per books of the company, \$173,760 47

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$54,954 22	
Income from sale of electric light and power,		\$41,068 12
Balance to profit and loss,		13,886 10
	<u>\$54,954 22</u>	<u>\$54,954 22</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$2,622 73
Balance of electric manufacturing account,	\$13,886 10	
Rents,		659 09
Wiring account,		439 36
Interest paid,	9,240 13	
Repairs of real estate,	122 51	
Depreciation,	378 76	
Balance June 30, 1893,		19,906 32
	<hr/>	<hr/>
	\$23,627 50	\$23,627 50

NORTH ATTLEBOROUGH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$47,474 72
Machinery and manufacturing appliances,	20,234 96
Street mains,	22,330 69
Meters,	3,851 05
Due for gas,	1,516 60
Gas coal on hand,	1,647 50
Coke on hand,	29 33
Tar on hand,	724 28
Enrichers on hand,	63 82
Purifying materials on hand,	78 13
Other materials on hand,	200 00
Stoves on hand,	835 19
Gas fixtures on hand,	642 16
Sundry accounts due the company,	446 46
Office furniture,	210 00
Cash on hand,	11,005 88
	<hr/>
Total assets, as per books of the company,	\$111,290 75

LIABILITIES.

Capital stock,	\$68,100 00
Bonds issued,	33,915 00
Unpaid bills,	101 17
Unpaid dividends,	2,043 00
Interest due but not paid,	508 72
	<hr/>
Total liabilities, as per books of the company,	\$104,667 89
Profit and loss balance,	6,622 86
	<hr/>
	\$111,290 75

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$16,167 76	
Income from sale of gas,		\$26,294 95
residuals,		2,687 23
other sources,		182 68
Balance to profit and loss,	12,997 10	
	<hr/>	<hr/>
	\$29,164 86	\$29,164 86

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$5,091 16
Balance of gas manufacturing account,		12,997 10
Interest received,		68 95
Rents,		118 55
Jobbing account,		28 90
Other items of income,		7 75
Dividends declared,	\$4,086 00	
Interest paid,	2,084 90	
Depreciation,	5,568 66	
Balance June 30, 1893,	6,622 86	
	<u>\$18,312 41</u>	<u>\$18,312 41</u>

NORTH SHORE ELECTRIC COMPANY.

ASSETS.

Real estate,	\$15,793 00
Steam plant,	49,060 19
Electric plant,	95,561 50
Lines, meters and transformers,	93,377 88
Franchise,	10,000 00
Due for electric light and power,	7,634 27
Fuel on hand,	11 76
Carbons on hand,	50 00
Oil and waste on hand,	37 93
Incandescent lamps on hand,	1,053 71
Globes on hand,	51 33
Other materials on hand,	583 86
Tools on hand,	58 75
Horses, wagons, etc.,	245 00
Sundry accounts due the company,	801 65
Office furniture,	187 30
Cash on hand,	89 14
Notes receivable,	300 00
Insurance, interest,	888 44
Total assets, as per books of the company,	\$274,775 71
Profit and loss balance,	4,307 12
	<u>\$279,082 83</u>

LIABILITIES.

Capital stock,	\$125,000 00
Bonds issued,	75,000 00
Notes payable,	67,963 56
Unpaid bills,	7,572 94
Interest due but not paid,	3,526 33
Total liabilities, as per books of the company,	\$279,082 83

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$14,100 76	
Income from sale of electric light and power,		\$19,308 07
Balance to profit and loss,	5,207 31	
	<u>\$19,308 07</u>	<u>\$19,308 07</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,	\$1,615 72	
Balance of electric manufacturing account,		\$5,207 31
Interest paid,	7,898 71	
Balance June 30, 1893,		4,307 12
	\$9,514 43	\$9,514 43

NORWOOD GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,000 00
Machinery and manufacturing appliances, }	8,118 57
Street mains,	
Meters,	962 65
Due for gas,	609 60
Gas coal on hand,	201 98
Cash on hand,	1,146 21
Total assets, as per books of the company,	\$14,039 01

LIABILITIES.

Capital stock,	\$12,000 00
Total liabilities, as per books of the company,	\$12,000 00
Profit and loss balance,	2,039 01
	\$14,039 01

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$3,692 24	
Income from sale of gas,		\$3,831 43
Balance to profit and loss,	139 19	
	\$3,831 43	\$3,831 43

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$1,899 82
Balance of gas manufacturing account,		139 19
Balance June 30, 1893,	\$2,039 01	
	\$2,039 01	\$2,039 01

ORANGE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$1,703 28
Steam plant,	8,516 73
Electric plant,	4,970 90
Lines, meters, lamps and globes,	26,298 55
Due for electric light and power,	884 40
Fuel on hand,	71 64
Carbons on hand,	23 00
Oil and waste on hand,	16 40

Incandescent lamps on hand,	\$196 60
Other materials on hand,	106 00
Tools,	100 05
Horses, wagons, etc.,	80 00
Sundry accounts due the company,	93 00
Office furniture,	35 00
Cash on hand,	699 25
Insurance, unexpired,	85 00
Investments,	43,532 29

Total assets, as per books of the company,	\$57,411 10
Profit and loss balance,	9,284 45

\$96,695 55

LIABILITIES.

Capital stock,	45,000 00
Bonds issued,	45,000 00
Notes payable,	1,500 00
Unpaid bills,	4,070 56
Interest due but not paid,	1,125 00

Total liabilities, as per books of the company,	\$96,695 55
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$8,778 68	
Income from sale of electric light and power,		\$7,783 78
other sources,		31 27
Balance to profit and loss,		963 63
	<hr/> \$8,778 68	<hr/> \$8,778 68

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,	\$7,079 59	
Balance of electric manufacturing account,	963 63	
Sales account,		\$349 10
Wiring account,		453 71
Rents,		430 95
Interest paid,	2,475 00	
Balance June 30, 1893,		9,284 46
	<hr/> \$10,518 22	<hr/> \$10,518 22

GAS WORKS OF THE OTIS COMPANY OF WARE.

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$6,091 31	
Income from sale of gas,		\$5,356 21
residuals,		375 00
other sources,		9 35
Balance, ¹		350 75
	<hr/> \$6,091 31	<hr/> \$6,091 31

¹ 1,606,000 feet of gas used in the mills of the company, and not included in the income given.

PALMER AND MONSON ELECTRIC COMPANY.
(Formerly the Palmer Electric Company.)

ASSETS.

Real estate,	\$67,097 66
Steam plant,	13,821 20
Electric plant,	21,114 83
Lines, meters, lamps and globes,	37,671 61
Patent rights,	6,000 00
Due for electric light and power,	1,337 97
Carbons on hand,	45 00
Oil and waste on hand,	14 20
Incandescent lamps on hand,	480 00
Globes on hand,	2 00
Other materials on hand,	286 42
Horses, wagons, etc.,	214 30
Sundry accounts due the company,	2,694 10
Office furniture,	65 95
Cash on hand,	229 21
Total assets, as per books of the company,	\$151,054 45

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	46,000 00
Notes payable,	51,827 49
Unpaid bills,	21,807 80
Total liabilities, as per books of the company,	\$149,635 29
Profit and loss balance,	1,419 16
	\$151,054 45

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$6,902 51	
Income from sale of electric light and power,		\$6,851 06
Balance to profit and loss,		51 45
	<u>\$6,902 51</u>	<u>\$6,902 51</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$1,876 77
Balance of electric manufacturing account,	\$51 45	
Rebates on accounts,		1,466 31
Interest paid,	1,872 47	
Balance June 30, 1893,	1,419 16	
	<u>\$3,343 08</u>	<u>\$3,343 08</u>

PITTSFIELD ELECTRIC COMPANY.

ASSETS.

Real estate,	\$40,845 68
Steam plant,	36,924 69
Electric plant,	71,115 41
Lines, meters, lamps and globes,	31,678 18

Due for electric light and power,	\$4,107 00
Fuel on hand,	1,108 82
Carbons on hand,	148 89
Incandescent lamps on hand,	515 94
Globes on hand,	20 00
Tools on hand,	1,011 42
Electric fixtures and supplies on hand,	344 24
Sundry accounts due the company,	164 61
Office furniture,	224 97
Cash on hand,	1,188 67
Insurance and interest not matured,	368 89
Investments,	6,015 13
Total assets, as per books of the company,	\$195,758 24

LIABILITIES.

Capital stock,	\$100,000 00
Bonds issued,	75,000 00
Unpaid bills,	2,088 75
Amounts due from the company, not included above,	2,198 35
Total liabilities, as per books of the company,	\$179,282 10
Profit and loss balance,	16,506 14
	\$195,758 24

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$34,966 37	
Income from sale of electric light and power,		\$50,859 30
Balance to profit and loss,	16,892 93	
	\$50,859 30	\$50,859 30

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$13,717 67
Balance of electric manufacturing account,		16,892 93
Rents,		861 70
Other items of income,		39 50
Dividends declared,	\$5,000 00	
Interest paid,	3,800 00	
Depreciation,	5,000 00	
Other items,	205 66	
Balance June 30, 1893,	16,506 14	
	\$30,511 80	\$30,511 80

PITTSFIELD COAL GAS COMPANY.

ASSETS.

Real estate,	\$30,650 85
Machinery and manufacturing appliances,	37,591 36
Street mains,	19,110 00
Meters,	6,540 00
Due for gas,	4,042 81
Gas coal on hand,	999 00
Enrichers on hand,	122 50
Stoves on hand,	89 50

Cash on hand,	877 50
Notes receivable,	17,400 00
Investments,	2,450 00
Total assets, as per books of the company,	<u>\$119,873 52</u>

LIABILITIES.

Capital stock,	62,500 00
Unpaid bills,	500 00
Reserved fund,	40,000 00
Total liabilities, as per books of the company,	<u>\$103,000 00</u>
Profit and loss balance,	16,873 52
	<u>\$119,873 52</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$17,998 14	
Income from sale of gas,		\$25,341 92
residuals,		11 75
other sources,		61 50
Balance to profit and loss,	7,417 03	
	<u>\$25,415 17</u>	<u>\$25,415 17</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$16,984 87
Balance of gas manufacturing account,		7,417 03
Interest received,		190 39
Rents,		66 33
Dividends declared,	\$7,500 00	
Interest paid,	3 75	
Other items,	281 35	
Balance June 30, 1893,	16,873 52	
	<u>\$24,658 62</u>	<u>\$24,658 62</u>

PLYMOUTH ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$14,472 10
Steam plant,	41,046 28
Electric plant,	47,609 99
Lines, meters, lamps and globes,	29,741 01
Patent rights,	8,000 00
Due for electric light and power,	2,710 46
Fuel on hand,	2,064 00
Carbons on hand,	35 00
Oil and waste on hand,	30 03
Incandescent lamps on hand,	73 30
Globes on hand,	10 22
Other materials on hand,	2,092 58
Sundry accounts due the company,	149 50
Cash on hand,	415 17
Total assets, as per books of the company,	<u>\$148,449 62</u>
Profit and loss balance,	27,961 52
	<u>\$176,411 14</u>

LIABILITIES.

Capital stock,	\$90,000 00
Bonds issued,	80,000 00
Unpaid bills,	5,456 21
Interest due but not paid,	954 93
Total liabilities, as per books of the company,	<u>\$176,411 14</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$15,600 32	
Income from sale of electric light and power,		\$18,433 49
Other sources,		72 00
Balance to profit and loss,	2,910 17	
	<u>\$18,510 49</u>	<u>\$18,510 49</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,	\$643 98	
Balance of electric manufacturing account,		\$2,910 17
Wiring account,		217 48
Sale of materials,		745 33
Interest paid,	2,887 29	
Cost of reorganization, increase of bonds and capital stock and payment of notes,	28,408 23	
Balance June 30, 1893,		27,961 63
	<u>\$31,834 50</u>	<u>\$31,834 50</u>

PLYMOUTH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$8,350 00
Machinery and manufacturing appliances,	16,484 34
Street mains,	14,650 00
Meters,	2,000 00
Due for gas,	2,241 63
Gas coal on hand,	14 31
Tar on hand,	14 00
Enrichers on hand,	14 35
Stoves on hand,	22 63
Gas fixtures on hand,	432 77
Sundry accounts due the company,	653 13
Cash on hand,	395 40
Total assets, as per books of the company,	<u>\$45,272 56</u>

LIABILITIES.

Capital stock,	\$40,000 00
Notes payable,	1,500 00
Unpaid dividends,	81 50
Amounts due from the company, not included above,	533 02
Total liabilities, as per books of the company,	<u>\$42,114 52</u>
Profit and loss balance,	3,158 04
	<u>\$45,272 56</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$6,778 92	
Income from sale of gas,		\$8,898 64
other sources,		618 32
Balance to profit and loss,	2,738 04	
	<u>\$9,516 96</u>	<u>\$9,516 96</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$4,182 09
Balance of gas manufacturing account,		2,738 04
Old debts collected,		40 21
Dividends declared,	\$2,000 00	
Interest paid,	75 30	
Construction charged off,	250 36	
Depreciation,	1,476 64	
Balance June 30, 1893,	3,158 04	
	<u>\$6,960 34</u>	<u>\$6,960 34</u>

QUINCY ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,		\$9,688 14
Steam plant,	}	
Electric plant,		107,402 16
Lines, meters, lamps and globes,		
Due for electric light and power,		3,337 47
Fuel on hand,		247 70
Carbons on hand,		50 00
Oil and waste on hand,		41 20
Incandescent lamps on hand,		208 35
Other materials on hand,		343 96
Electric fixtures on hand,		159 50
Horses, wagons, etc.,		825 68
Office furniture,		83 75
Cash on hand,		135 68
Total assets, as per books of the company,		<u>\$122,423 59</u>

LIABILITIES.

Capital stock,		\$89,700 00
Notes payable,		23,800 00
Unpaid bills,		2,337 77
Unpaid dividends,		117 00
Total liabilities, as per books of the company,		<u>\$115,954 77</u>
Profit and loss balance,		6,468 82
		<u>\$122,423 59</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$23,455 32	
Income from sale of electric light and power,		\$30,894 27
Balance to profit and loss,	7,438 95	
	<u>\$30,894 27</u>	<u>\$30,894 27</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$5,771 63
Balance of electric manufacturing account,		7,438 95
Rents,		37 00
Dividends declared,	\$5,382 00	
Interest paid,	1,169 09	
Other items,	237 67	
Balance June 30, 1893,	6,468 82	
	\$13,247 58	\$13,247 58

ROXBURY GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$116,366 91
Machinery and manufacturing appliances,	204,563 30
Street mains,	249,073 46
Meters,	85,043 06
Due for gas,	30,560 38
Enrichers on hand,	3 00
Purifying materials on hand,	539 68
Other materials on hand,	3,099 15
Patent rights,	50,000 00
Gas on hand,	1,361 58
Sundry accounts due the company,	3,563 94
Cash on hand,	34,270 15
Notes receivable,	39,905 00
Total assets, as per books of the company,	\$1,018,378 61

LIABILITIES.

Capital stock,	\$600,000 00
Unpaid bills,	5,047 73
Deposits,	6,067 00
Amounts due from the company, not included above,	3,059 41
Total liabilities, as per books of the company,	\$614,174 14
Profit and loss balance,	404,204 47
	\$1,018,378 61

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$212,205 50	
Income from sale of gas,		\$270,530 66
residuals,		8 78
other sources,		269 45
Balance to profit and loss,	58,603 39	
	\$270,808 89	\$270,808 89

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$399,801 55
Balance of gas manufacturing account,		58,603 39
Interest received,		998 68
Rents,		1,342 25
Other items of income,		3,458 60
Dividends declared,	\$60,000 00	
Balance June 30, 1893,	404,204 47	
	\$464,204 47	\$464,204 47

SALEM ELECTRIC LIGHTING COMPANY.

ASSETS.

Real estate,	\$45,500 00
Steam plant,	87,000 00
Electric plant,	45,000 00
Lines, meters, lamps and globes,	95,800 00
Patent rights,	3,283 45
Due for electric light and power,	10,354 82
Fuel on hand,	7,218 00
Carbons on hand,	176 00
Incandescent lamps on hand,	1,265 27
Globes on hand,	70 53
Other materials on hand,	565 81
Horses, wagons, etc.,	800 00
Sundry accounts due the company,	211 80
Office furniture,	300 00
Cash on hand,	3,021 53
Investments,	3,000 00
Total assets, as per books of the company,	\$303,247 21

LIABILITIES.

Capital stock,	\$175,000 00
Bonds issued,	50,000 00
Notes payable,	45,000 00
Reserved fund,	13,375 00
Depreciation fund,	4,067 61
Total liabilities, as per books of the company,	\$287,442 61
Profit and loss balance,	15,804 60
	\$303,247 21

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$64,977 48	
Income from sale of electric light and power,		\$101,503 36
Balance to profit and loss,	36,525 88	
	\$101,503 36	\$101,503 36

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$8,555 29
Balance of electric manufacturing account,		36,525 88
Other items of income,		2,008 65
Dividends declared,	\$10,500 00	
Interest paid,	4,826 39	
Depreciation,	11,657 96	
Reserve fund,	3,375 00	
Repairs of real estate,	925 87	
Balance June 30, 1893,	15,804 60	
	\$47,089 82	\$47,089 82

SALEM GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$149,041 42
Machinery and manufacturing appliances,	62,500 00
Street mains,	99,034 83
Meters,	13,900 00
Due for gas,	11,328 98
Gas coal on hand,	101 47
Tar on hand,	2,750 00
Enrichers on hand,	763 60
Purifying materials on hand,	319 18
Other materials on hand,	948 30
Stoves on hand,	678 98
Gas fixtures on hand,	805 08
Horses, wagons, etc.,	500 00
Office furniture,	200 00
Cash on hand,	4,129 80
Investments,	3,468 00
Total assets, as per books of the company,	\$350,262 14

LIABILITIES.

Capital stock,	\$300,000 00
Deposits,	432 00
Amounts due from the company, not included above,	2,619 50
Total liabilities, as per books of the company,	\$303,051 50
Profit and loss balance,	47,210 64
	\$350,262 14

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$47,272 46	
Income from sale of gas,		\$57,129 95
residuals,		5,861 27
Balance to profit and loss,	16,718 76	
	\$62,991 22	\$62,991 22

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$53,110 98
Balance of gas manufacturing account,		15,718 76
Interest received,		47 65
Rents,		205 20
Other items of income,		59 60
Dividends declared,	\$21,000 00	
Interest paid,	21 91	
Jobbing account,	498 63	
Depreciation,	117 72	
Repairs to dwelling house,	303 29	
Balance June 30, 1893,	47,210 64	
	\$69,142 19	\$69,142 19

SOMERVILLE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$22,139 66
Steam plant,	46,715 08
Electric plant,	64,122 24
Lines, meters, lamps and globes,	168,581 36
Artesian wells,	2,206 73
Due for electric light and power,	6,898 36
Fuel on hand,	260 00
Carbons on hand,	349 52
Oil and waste on hand,	143 87
Incandescent lamps on hand,	1,140 89
Globes on hand,	71 50
Other materials on hand,	1,184 32
Belting,	1,523 75
Tools,	1,102 13
Horses, wagons, etc.,	710 00
Sundry accounts due the company,	551 55
Office furniture,	528 43
Cash on hand,	1,389 00
Notes receivable and advance interest,	175 11
Unexpired insurance,	541 74
Total assets, as per books of the company,	\$320,335 34

LIABILITIES.

Capital stock,	\$200,000 00
Bonds issued,	4,500 00
Notes payable,	92,339 64
Unpaid bills,	9,080 88
Total liabilities, as per books of the company,	\$305,920 52
Profit and loss balance,	14,414 82
	\$320,335 34

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$46,221 34	
Income from sale of electric light and power,		\$69,696 56
Balance to profit and loss,	23,475 22	
	\$69,696 56	\$69,696 56

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1892,		\$3,710 11
Balance of electric manufacturing account,		23,475 22
Other items of income,		408 19
Dividends declared,	\$11,163 00	
Interest paid,	4,013 70	
Balance June 30, 1893,	14,414 82	
	\$29,591 52	\$29,591 52

SOUTH BOSTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$300,945 76
Machinery and manufacturing appliances, }	280,479 06
Street mains,	
Meters,	22,330 97
Due for gas,	9,829 23
Gas coal on hand,	4,288 98
Coke on hand,	442 75
Gas on hand,	148 18
Enrichers on hand,	12 89
Purifying materials on hand,	112 10
Other materials on hand,	1,224 21
Patent rights,	25,000 00
Sundry accounts due the company,	1,240 95
Cash on hand,	40,656 05
Notes receivable,	1,373 55
Investments,	22,000 00
	<hr/>
Total assets, as per books of the company,	\$611,085 93

LIABILITIES.

Capital stock,	\$440,000 00
Unpaid bills,	7,009 74
Deposits,	2,003 95
Amounts due from the company, not included above,	1,027 60
	<hr/>
Total liabilities, as per books of the company,	\$450,041 29
Profit and loss balance,	161,044 64
	<hr/>
	\$611,085 93

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$91,930 18	
Income from sale of gas,		\$117,079 40
residuals,		22,713 49
Balance to profit and loss,	47,862 71	
	<hr/>	<hr/>
	\$139,792 89	\$139,792 89

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$131,911 13
Balance of gas manufacturing account,		47,862 71
Rents,		1,547 40
Dividends declared,	\$17,600 00	
Interest paid,	676 60	
Depreciation,	2,000 00	
Balance June 30, 1893,	161,044 64	
	<hr/>	<hr/>
	\$131,321 24	\$131,321 24

SOUTHBRIDGE GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$5,515 49
Machinery and manufacturing appliances (gas),	1,041 83
Street mains (gas),	7,063 25
Meters (gas),	1,528 31
Due for gas,	323 14
Gas coal on hand,	6 00
Tar on hand,	1 00
Enrichers on hand,	61 05
Other gas materials on hand,	153 06
Gas fixtures on hand,	128 20
Real estate (electric),	3,622 91
Steam plant (electric),	9,351 69
Electric plant,	11,361 05
Lines, meters, lamps and globes (electric),	14,893 16
Patent rights,	2,650 00
Due for electric light and power,	289 01
Carbons on hand,	36 85
Oil and waste on hand,	28 46
Incandescent lamps on hand,	27 16
Horses, wagons, etc.,	235 00
Sundry accounts due the company,	80 24
Office furniture,	125 60
Cash on hand,	10,159 47
Construction account,	42 19
Total assets, as per books of the company,	<u>\$68,723 91</u>

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	13,500 00
Unpaid bills,	174 14
Total liabilities, as per books of the company,	<u>\$63,674 14</u>
Profit and loss balance,	5,049 77
	<u>\$68,723 91</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$2,832 91	
{ electric,	7,112 02	
Income from sale of gas,		\$3,935 01
residuals,		15 75
sale of electric light and power,		10,092 67
Balance to profit and loss, { gas,	1,117 85	
{ electric,	2,980 65	
	<u>\$14,043 43</u>	<u>\$14,043 43</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1892,		\$4,742 37
Balance of gas manufacturing account,		1,117 85
Balance of electric manufacturing account,		2,980 65
Dividends declared,	\$2,400 00	
Interest paid,	685 50	
Depreciation,	705 60	
Balance June 30, 1893,	5,049 77	
	<u>\$8,840 87</u>	<u>\$8,840 87</u>

SOUTH HADLEY FALLS ELECTRIC LIGHT COMPANY.

ASSETS.

Steam plant,	\$1,249 71
Electric plant,	5,672 28
Lines, meters, lamps and globes,	3,661 00
Due for electric light and power,	464 96
Incandescent lamps on hand,	50 00
Other materials on hand,	100 00
Total assets, as per books of the company,	\$11,198 05

LIABILITIES.

Capital stock,	\$7,000 00
Notes payable,	3,962 12
Unpaid bills,	235 93
Total liabilities, as per books of the company,	\$11,198 05

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,872 37	
Income from sale of electric light and power,		\$4,821 30
Balance to profit and loss,	248 93	
	\$4,821 30	\$4,821 30

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of electric manufacturing account,		\$248 93
Interest paid,	\$248 93	
	\$248 93	\$248 93

SPENCER GAS COMPANY.

ASSETS.

Real estate (gas),	\$22,583 28
Machinery and manufacturing appliances (gas),	76,105 76
Street mains (gas),	36,216 81
Meters (gas),	3,669 08
Due for gas,	3,339 95
Gas coal on hand,	221 25
Enrichers on hand,	163 32
Purifying materials on hand,	12 25
Other gas materials on hand,	707 56
Stoves on hand,	5,009 00
Gas fixtures on hand,	479 44
Electric plant,	24,619 62
Lines, meters, lamps and globes (electric), }	
Due for electric light and power,	449 19
Carbons on hand,	43 00
Oil and waste on hand,	49 25
Globes on hand,	3 30
Tools,	600 00
Sundry accounts due the company,	3,377 78

Office furniture,	₹380 00
Notes receivable,	349 83
Total assets, as per books of the company,	₹178,379 67
Profit and loss balance,	7,160 56
	<u>₹185,540 23</u>

LIABILITIES.

Capital stock,	₹85,000 00
Bonds issued,	85,000 00
Unpaid bills,	158 75
Interest accrued,	2,550 00
Amounts due from the company, not included above,	12,831 48
Total liabilities, as per books of the company,	₹185,540 23

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	₹8,992 95	
{ electric,	4,486 14	
Income from sale of gas,		₹15,132 16
other sources (gas),		409 02
sale of electric light and power,		5,460 37
Balance to profit and loss, { gas,	6,548 23	
{ electric,	964 23	
	<u>₹20,991 55</u>	<u>₹20,991 55</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,	₹8,384 55	
Balance of gas manufacturing account,		₹6,548 23
Balance of electric manufacturing account,		964 23
Rents,		770 00
Other items of income,		24 00
Interest paid,	7,082 47	
Balance June 30, 1893,		7,160 56
	<u>₹15,467 02</u>	<u>₹15,467 02</u>

SPRINGFIELD ELECTRIC.

(See UNITED ELECTRIC LIGHT COMPANY.)

SPRINGFIELD GAS LIGHT COMPANY.

ASSETS.

Real estate,	₹172,556 69
Machinery and manufacturing appliances,	157,913 12
Street mains,	179,340 20
Meters,	33,005 34
Due for gas,	14,419 01
Gas coal on hand,	3,017 13
Coke on hand,	198 18
Tar on hand,	3,226 05
Enrichers on hand,	75 68
Purifying materials on hand,	101 60
Other materials and gas engines,	4,075 12
Stoves on hand,	1,150 00
Gas burners on hand,	787 77

Real estate (steam),	}	
Steam plant and fittings,		\$64,000 45
Due for steam,		4,567 10
Fuel on hand (steam),		635 72
Horses, wagons, etc.,		1,500 00
Sundry accounts due the company,		5,318 90
Office furniture,		965 00
Cash on hand,		28,289 56
Notes receivable,		555 32
Total assets, as per books of the company,		\$675,826 03

LIABILITIES.

Capital stock,	\$800,000 00
Notes payable,	25,000 00
Deposits,	875 56
Extension reserve,	42,855 36
Steam heating,	482 16
Amounts due from the company, not included above,	3,622 48
Total liabilities, as per books of the company,	\$572,805 56
Profit and loss balance,	103,020 48
	\$675,826 03

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$98,967 72	
Income from sale of gas,		\$147,322 57
Income from residuals,		20,740 22
Balance to profit and loss,	68,075 07	
	\$168,062 79	\$168,062 79

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$83,124 24
Balance of gas manufacturing account,		68,075 07
Interest received,		797 52
Rents,		1,404 23
Dividends declared,	\$40,000 00	
Interest paid,	2,169 37	
Jobbing account,	598 55	
Extension reserve,	7,612 66	
Balance June 30, 1893,	103,020 48	
	\$153,401 06	\$153,401 06

STOUGHTON GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$5,000 00
Machinery and manufacturing appliances (gas),	2,510 58
Street mains (gas),	4,660 58
Meters (gas),	608 88
Due for gas,	147 88
Steam plant (electric),	2,900 00
Electric plant,	1,750 00
Lines, meters, lamps and globes (electric),	7,354 39
Due for electric light and power,	279 16
Cash on hand,	709 71
Total assets, as per books of the company,	\$25,921 18

LIABILITIES.

Capital stock,	\$24,000 00
Unpaid dividends,	51 96
	<hr/>
Total liabilities, as per books of the company,	\$24,051 96
Profit and loss balance,	1,869 22
	<hr/>
	\$25,921 18

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$1,825 16	
{ electric,	2,358 87	
Income from sale of gas,		\$2,633 56
sale of electric light and power,		3,430 26
Balance to profit and loss, { gas,	808 40	
{ electric,	1,071 39	
	<hr/>	<hr/>
	\$6,063 82	\$6,063 82

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,	\$8,580 76	
Balance of gas manufacturing account,		\$808 40
Balance of electric manufacturing account,		1,071 39
Revaluation of real estate,		4,000 00
Omitted from balance sheets of 1892 in accounts of electric lines, cash and bills for light,		7,674 35
Dividends declared,	1,440 00	
Depreciation, gas plant,	3,664 16	
Balance June 30, 1893,	1,869 22	
	<hr/>	<hr/>
	\$13,554 14	\$13,554 14

SUBURBAN LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$12,000 00
Steam plant,	} 228,802 60
Electric plant,	
Lines, meters, lamps and globes,	
Franchise,	75,000 00
Due for electric light and power,	6,062 07
Carbons on hand,	195 00
Oil and waste on hand,	42 00
Incandescent lamps on hand,	4,247 23
Globes on hand,	50 00
Other materials on hand,	634 63
Office furniture,	692 5
Cash on hand,	723 58
Insurance and taxes, unexpired,	697 50
	<hr/>
Total assets, as per books of the company,	\$329,147 19
Profit and loss balance,	2,928 11
	<hr/>
	\$332,075 30

LIABILITIES.

Capital stock,	\$174,400 00
Bonds issued,	103,500 00
Notes payable,	6,875 00
Unpaid bills,	39,606 16
Other amounts due from the company,	7,694 14
Total liabilities, as per books of the company,	\$332,075 30

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$66,548 56	
Income from sale of electric light and power,		\$63,782 91
other sources,		12,386 17
Balance to profit and loss,	9,690 52	
	<u>\$76,139 08</u>	<u>\$76,139 08</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,	\$24,064 60	
Balance of electric manufacturing account,		\$9,590 52
Revaluation of plant,		23,005 51
Interest paid,	4,271 55	
Liabilities not included in balance sheet June 30, 1892,	4,876 48	
Discounts on bonds sold,	6,800 00	
Bad debts,	491 51	
Balance June 30, 1893,		2,928 11
	<u>\$40,524 14</u>	<u>\$40,524 14</u>

TAUNTON ELECTRIC LIGHTING COMPANY.

ASSETS.

Real estate,	\$15,238 67
Steam plant,	21,745 92
Electric plant,	30,132 33
Lines, meters, lamps and globes,	19,554 35
Due for electric light and power,	2,241 92
Fuel on hand,	12 00
Carbons on hand,	70 00
Oil and waste on hand,	20 00
Incandescent lamps on hand,	250 00
Globes on hand,	35 00
Horses, wagons, etc.,	300 00
Cash on hand,	9,217 36
Total assets, as per books of the company,	\$98,917 55

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	25,000 00
Unpaid bills,	2,479 73
Total liabilities, as per books of the company,	\$77,479 73
Profit and loss balance,	21,337 72
	<u>\$98,817 45</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$19,505 72	
Income from sale of electric light and power, . . .		\$25,691 67
Balance to profit and loss,	6,185 95	
	<u>\$25,691 67</u>	<u>\$25,691 67</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$17,579 84
Balance of electric manufacturing account, . . .		6,185 95
Other items of income,		1,955 15
Dividends declared,	\$3,500 00	
Interest paid,	833 22	
Balance June 30, 1893,	21,337 72	
	<u>\$25,720 94</u>	<u>\$25,720 94</u>

TAUNTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$26,500 00
Machinery and manufacturing appliances, }	53,500 00
Street mains,	
Meters,	
Due for gas,	14,746 76
Gas coal on hand,	473 28
Coke on hand,	7 00
Tar on hand,	2,080 00
Enrichers on hand,	22 40
Purifying materials on hand,	353 35
Other materials on hand,	266 00
Stoves on hand,	1,149 92
Gas fixtures on hand,	2,992 90
Lungren lamps,	616 91
Ammonia,	23 00
Sundry accounts due the company,	3,093 34
Cash on hand,	2,732 49
Total assets, as per books of the company,	<u>\$108,460 35</u>

LIABILITIES.

Capital stock,	\$80,000 00
Notes payable,	7,500 00
Deposits,	176 00
Total liabilities, as per books of the company,	<u>\$87,676 00</u>
Profit and loss balance,	20,784 35
	<u>\$108,460 35</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$48,648 71	
Income from sale of gas,		\$61,925 06
residuals,		6,170 96
other sources,		321 27
Balance to profit and loss,	19,768 56	
	<u>\$68,417 27</u>	<u>\$68,417 27</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$26,066 49
Balance of gas manufacturing account,		19,768 56
Rents,		150 00
Dividends declared,	\$8,000 00	
Depreciation,	17,200 70	
Balance June 30, 1893,	20,784 35	
	<u>\$45,985 05</u>	<u>\$45,985 05</u>

TURNER'S FALLS.

(See FRANKLIN ELECTRIC LIGHT COMPANY.)

UNION ELECTRIC LIGHT COMPANY (FRANKLIN).

ASSETS.

Real estate,	\$4,833 50
Steam plant,	3,862 00
Electric plant,	12,568 91
Lines, meters,	26,348 95
Transformers,	2,740 61
Due for electric light and power,	796 23
Electric fixtures on hand, }	371 62
Horses, wagons, etc., }	
Office furniture,	93 05
Cash on hand,	1,821 14
Advance interest and unexpired insurance,	103 33
Total assets, as per books of the company,	<u>\$63,559 34</u>
Profit and loss balance,	228 39

LIABILITIES.

Capital stock,	\$20,000 00
Bonds issued,	30,000 00
Unpaid bills,	3,037 73
Unpaid dividends,	300 00
Interest due but not paid,	450 00
Total liabilities, as per books of the company,	<u>\$53,787 73</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$7,956 85	
Income from sale of electric light and power,		\$8,782 48
other sources, electric,		54 25
Balance to profit and loss,	879 88	
	<u>\$8,836 73</u>	<u>\$8,836 73</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,	\$1,604 82	
Balance of electric manufacturing account,		\$879 88
Sale of supplies,		59 25
Revaluation of plant,		2,637 76
Dividends declared,	300 00	
Interest paid,	1,512 94	
Cost of reorganization,	387 52	
Balance June 30, 1893,		228 39
	\$3,805 28	\$3,805 28

UNITED ELECTRIC LIGHT COMPANY (SPRINGFIELD).

ASSETS.

Real estate,	\$102,319 62
Steam plant,	134,755 85
Electric plant,	170,498 23
Lines, meters, lamps and globes,	121,406 60
Due for electric light and power,	17,461 12
Oil and waste on hand,	28 40
Incandescent lamps on hand,	3,851 41
Globes on hand,	422 06
Motors on hand,	34,662 78
Horses, wagons, etc.,	456 00
Sundry accounts due the company,	3,434 57
Office furniture,	934 12
Cash on hand,	2,730 70
Investments,	123,606 00
Total assets, as per books of the company,	\$716,467 46

LIABILITIES.

Capital stock,	\$500,000 00
Notes payable,	160,000 00
Unpaid bills,	7,198 69
Depreciation fund,	40,000 00
Total liabilities, as per books of the company,	\$707,198 69
Profit and loss balance,	9,268 77
	\$716,467 46

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$89,117 70	
Income from sale of electric light and power,		\$162,587 83
Balance to profit and loss,	73,470 13	
	\$162,587 83	\$162,587 83

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$14,462 20
Balance of electric manufacturing account,		73,470 13
Rents,		722 00
Other items of income,		30 42
Dividends declared,	\$30,500 00	
Interest paid,	8,915 98	
Depreciation,	40,000 00	
Balance June 30, 1893,	9,268 77	
	<u>\$88,684 75</u>	<u>\$88,684 75</u>

UXBRIDGE AND NORTHBRIDGE ELECTRIC COMPANY.

ASSETS.

Real estate,	\$6,395 68
Steam plant,	8,708 64
Electric plant,	10,102 91
Lines, meters, lamps and globes,	37,467 87
Fuel on hand,	501 75
Carbons on hand,	30 00
Oil and waste on hand,	78 09
Incandescent lamps on hand,	495 22
Globes on hand,	15 00
Other materials on hand,	617 06
Electric fixtures on hand,	104 00
Horses, wagons, etc.,	999 04
Sundry accounts due the company,	1,152 36
Office furniture,	54 03
Cash on hand,	540 10
Total assets, as per books of the company,	<u>\$67,260 34</u>

LIABILITIES.

Capital stock,	\$39,200 00
Notes payable,	25,000 00
Unpaid bills,	1,292 16
Total liabilities, as per books of the company,	<u>\$65,492 16</u>
Profit and loss balance,	1,768 18
	<u>\$67,260 34</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$6,948 77	
Income from sale of electric light and power,		\$9,587 42
Balance to profit and loss,	2,638 65	
	<u>\$9,587 42</u>	<u>\$9,587 42</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$1,072 17
Balance of electric manufacturing account,		2,638 65
Wiring account,		120 60
Dividends declared,	\$768 00	
Interest paid,	1,295 24	
Balance June 30, 1893,	1,768 18	
	<u>\$3,831 42</u>	<u>\$3,831 42</u>

WAKEFIELD.

(See CITIZENS' GAS LIGHT COMPANY OF READING, ETC.)

WALTHAM GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$19,904 37
Machinery and manufacturing appliances (gas),	80,572 49
Street mains (gas),	50,800 00
Meters (gas),	6,000 00
Due for gas,	7,454 75
Gas coal on hand,	5 60
Coke on hand,	8 00
Tar on hand	1,765 17
Purifying materials on hand,	119 00
Other gas materials on hand,	1,136 96
Stoves on hand,	311 93
Gas fixtures on hand,	326 83
Real estate (electric),	13,265 92
Steam plant (electric),	38,138 39
Electric plant,	30,684 41
Lines, meters, lamps and globes (electric),	36,825 27
Due for electric light and power,	5,119 03
Fuel on hand (electric),	509 55
Carbons on hand,	201 50
Oil and waste on hand,	26 92
Incandescent lamps on hand,	278 05
Globes on hand,	21 18
Other electric materials on hand,	1,581 64
Electric fixtures on hand,	7,188 97
Horses, wagons, etc.,	697 05
Sundry accounts due the company,	2,698 07
Office furniture,	1,172 63
Cash on hand,	351 22
Total assets, as per books of the company,	\$307,162 90

LIABILITIES.

Capital stock,	\$140,000 00
Bonds issued,	46,500 00
Notes payable,	19,500 00
Total liabilities, as per books of the company,	\$206,000 00
Profit and loss balance,	101,162 90
	\$307,162 90

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$39,864 45	
{ electric,	34,849 56	
Income from sale of gas,		\$48,455 77
residuals,		8,101 99
sale of electric light and power,		45,274 79
Balance to profit and loss, { gas,	16,693 31	
{ electric,	10,425 23	
	\$101,832 55	\$101,832 55

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$66,529 67
Balance of gas manufacturing account,		16,693 31
Balance of electric manufacturing account,		19,426 23
Electric jobbing account,		125 73
Gas jobbing account,		141 90
Dividends declared,	\$10,500 00	
Interest paid,	3,214 04	
Depreciation,	976 13	
Other items,	62 92	
Balance June 30, 1893,	101,162 90	
	<u>\$115,916 04</u>	<u>\$115,916 04</u>

WARE ELECTRIC COMPANY.

ASSETS.

Real estate,	\$6,505 23
Steam plant,	7,333 00
Electric plant,	4,984 00
Lines, meters, lamps and globes,	17,861 02
Due for electric light and power,	566 26
Fuel on hand,	20 00
Carbons on hand,	15 00
Oil and waste on hand,	10 00
Incandescent lamps on hand,	20 00
Globes on hand,	5 00
Other materials on hand,	250 00
Office furniture and tools,	256 80
Cash on hand,	150 61
Total assets, as per books of the company,	<u>\$38,126 92</u>

LIABILITIES.

Capital stock,	\$20,000 00
Notes payable,	16,500 00
Reserved fund,	605 89
Total liabilities, as per books of the company,	<u>\$37,105 89</u>
Profit and loss balance,	1,021 03
	<u>\$38,126 92</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,598 50	
Income from sale of electric light and power,		\$7,134 94
other sources,		73 80
Balance to profit and loss,	2,610 24	
	<u>\$7,208 74</u>	<u>\$7,208 74</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893,		\$619 50
Balance of electric manufacturing account,		2,610 24
Other items of income,		52 71
Dividends declared,	\$1,200 00	
Interest paid,	861 42	
Depreciation,	200 00	
Balance June 30, 1893,	1,021 03	
	\$3,282 45	\$3,282 45

WEBSTER ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$8,500 00
Machinery and manufacturing appliances (gas),	10,107 48
Street mains (gas),	10,000 00
Meters (gas),	2,046 53
Due for gas,	366 57
Gas coal on hand,	51 00
Coke on hand,	25 00
Tar on hand,	75 00
Gas on hand,	7 50
Purifying materials on hand,	1 90
Stoves on hand,	30 20
Tools on hand,	138 95
Real estate (electric),	9,771 14
Steam plant (electric),	11,634 81
Electric plant,	16,087 10
Lines, meters, lamps and transformers (electric),	12,538 70
Due for electric light and power,	833 34
Fuel on hand (electric),	37 60
Carbons on hand,	46 00
Oil and waste on hand,	14 85
Incandescent lamps on hand,	305 90
Globes on hand,	38 33
Other electric materials on hand,	99 25
Office furniture,	131 50
Cash on hand,	504 80
Investments,	98 64
Total assets, as per books of the company,	\$83,492 09

LIABILITIES.

Capital stock,	\$45,000 00
Bonds issued,	30,000 00
Notes payable,	2,875 00
Unpaid bills,	568 00
Total liabilities, as per books of the company,	\$78,443 00
Profit and loss balance,	5,049 09
	\$83,492 09

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$3,917 32	
{ electric,	6,116 31	
Income from sale of gas,		\$3,966 00
residuals,		254 00
other sources, gas,		94 63
sale of electric light and power,		9,540 79
Balance to profit and loss, { gas,	397 31	
{ electric,	3,425 48	
	\$13,855 42	\$13,855 42

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$4,700 25
Balance of gas manufacturing account,		397 31
Balance of electric manufacturing account,		3,425 48
Other items of income,		45 74
Dividends declared,	\$1,575 00	
Interest paid,	1,944 69	
Balance June 30, 1893,	5,049 09	
	\$8,568 78	\$8,568 78

WESTBOROUGH ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$5,810 13
Steam plant,	7,181 00
Electric plant,	10,810 60
Lines, meters, lamps and globes,	16,873 23
Franchise,	4,500 00
Due for electric light and power,	1,026 99
Carbons on hand,	32 00
Oil and waste on hand,	45 25
Incandescent lamps on hand,	287 35
Globes on hand,	21 50
Other materials on hand,	517 86
Sundry accounts due the company,	309 77
Office furniture,	150 00
Cash on hand,	35 32
Total assets, as per books of the company,	\$47,601 00

LIABILITIES.

Capital stock,	\$25,000 00
Notes payable,	19,400 00
Unpaid bills,	1,471 62
Reserved fund,	272 73
Total liabilities, as per books of the company,	\$46,144 35
Profit and loss balance,	1,456 65
	\$47,601 00

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$5,861 13	
Income from sale of electric light and power,		\$7,252 82
Balance to profit and loss,	1,391 69	
	<hr/>	<hr/>
	\$7,252 82	\$7,252 82

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$883 67
Balance of electric manufacturing account,		1,391 69
Rents,		110 00
Other items of income,		164 91
Interest paid,	\$1,038 59	
Other items,	55 03	
Balance June 30, 1893,	1,456 65	
	<hr/>	<hr/>
	\$2,550 27	\$2,550 27

WESTFIELD GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$17,831 62
Machinery and manufacturing appliances (gas),	14,289 55
Street mains (gas),	15,052 54
Meters (gas),	2,230 96
Due for gas,	3,171 30
Gas coal on hand,	71 25
Services,	1,808 77
Buildings,	1,170 66
Enrichers on hand,	209 45
Purifying materials on hand,	82 00
Holder,	464 80
Stoves on hand,	243 75
Gas fixtures on hand,	134 28
Real estate (electric),	9,406 01
Steam plant (electric),	6,152 88
Electric plant,	6,271 60
Lines, meters, lamps and globes (electric),	10,853 35
Converters,	1,548 03
Due for electric light and power,	1,019 60
Fuel on hand (electric),	34 00
Carbons on hand,	109 65
Oil and waste on hand,	20 95
Electric supplies on hand,	33 80
Sundry accounts due the company,	89 29
Cash on hand,	2,059 63
	<hr/>
Total assets, as per books of the company,	\$94,359 72

LIABILITIES.

Capital stock,	\$54,000 00
Notes payable,	21,600 00

Unpaid bills,	\$6,393 36
Interest due but not paid,	6,170 00
Total liabilities as per books of the company,	\$170,719 36
Profit and loss balance,	4,737 36
	<u>\$175,456 71</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$14,976 00	
Income from sale of electric light and power,		\$21,815 18
other sources,		139 29
Balance to profit and loss,	6,978 47	
	<u>\$21,954 47</u>	<u>\$21,954 47</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$1,928 15
Balance of electric manufacturing account,		6,978 47
Other items of income,		481 07
Interest paid,	\$4,650 34	
Balance June 30, 1893,	4,737 35	
	<u>\$9,387 69</u>	<u>\$9,387 69</u>

WHITMAN ELECTRIC COMPANY.

ASSETS.

Real estate,	\$5,693 39
Steam plant,	15,797 20
Electric plant,	15,070 82
Lines, meters, lamps and transformers,	22,251 11
Due for electric light and power,	1,421 41
Carbons on hand,	80 00
Oil and waste on hand,	46 25
Incandescent lamps on hand,	257 50
Globes on hand,	6 00
Other materials on hand,	421 68
Electric fixtures on hand,	144 66
Horses, wagons, etc.,	150 00
Sundry accounts due the company,	6 75
Office furniture,	14 00
Unexpired insurance, etc.,	60 26
Total assets, as per books of the company,	<u>\$61,421 03</u>
Profit and loss balance,	1,680 74
	<u>\$63,101 77</u>

LIABILITIES.

Capital stock,	\$35,000 00
Bonds issued,	25,000 00
Unpaid bills,	2,725 05
Interest due but not paid,	375 00
Reserved fund,	1 72
Total liabilities, as per books of the company,	<u>\$63,101 77</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$3,437 72	
Income from sale of electric light and power,		\$7,630 18
other sources,		65 33
Balance to profit and loss,		733 21
	\$3,437 72	\$8,437 73

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1902,		\$199 92
Balance of electric manufacturing account;	\$733 21	
Interest paid,	947 45	
Other items,	200 00	
Balance June 30, 1903,		1,680 74
	\$1,890 66	\$1,890 66

WILLIAMSTOWN GAS COMPANY.

ASSETS.

Real estate,	}		\$30,620 75
Machinery and manufacturing appliances,			
Street mains,			
Meters,			805 18
Due for gas,			388 27
Oil on hand,			53 62
Wood on hand,			118 00
Other materials and tools on hand,			587 30
Gas fixtures on hand,			86 39
Horses, wagons, etc.,			83 50
Sundry accounts due the company,			168 16
Cash on hand,			22 38
Investments,			2,234 79
Total assets, as per books of the company,			\$34,868 34

LIABILITIES.

Capital stock,	\$20,000 00
Bonds issued,	10,000 00
Notes payable,	4,449 11
Unpaid bills,	155 75
Total liabilities, as per books of the company,	\$34,604 86
Profit and loss balance,	263 48
	\$34,868 34

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$2,261 48	
Income from sale of gas,		\$3,717 47
Balance to profit and loss,	1,455 99	
	\$3,717 47	\$3,717 47

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,	\$807 75	
Balance of gas manufacturing account,		\$1,455 99
Jobbing account,		727 00
Other items of income,		2 40
Interest paid,	950 76	
Depreciation,	104 76	
Other items,	58 64	
Balance June 30, 1893,	263 48	
	<hr/>	<hr/>
	\$2,185 39	\$2,185 39

WINCHENDON ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Steam plant,	\$1,359 76
Electric plant,	10,710 48
Lines, meters, lamps and globes,	15,891 95
Due for electric light and power,	468 67
Carbons on hand,	63 00
Oil and waste on hand,	30 06
Other materials on hand,	403 86
Horses, wagons, etc.,	180 15
Sundry accounts due the company,	55 36
Cash on hand,	58 50
Insurance,	81 25
	<hr/>
Total assets, as per books of the company,	\$29,303 02
Profit and loss balance,	1,013 17
	<hr/>
	\$30,316 19

LIABILITIES.

Capital stock,	\$12,000 00
Bonds issued,	12,000 00
Notes payable,	6,000 00
Unpaid bills,	316 19
	<hr/>
Total liabilities, as per books of the company,	\$30,316 19

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,437 15	
Income from sale of electric light and power,		\$5,400 26
other sources,		129 94
Balance to profit and loss,	1,093 05	
	<hr/>	<hr/>
	\$5,530 20	\$5,530 20

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,	\$1,217 89	
Balance of electric manufacturing account,		\$1,093 05
Interest paid,	888 33	
Balance June 30, 1893,		1,013 17
	<hr/>	<hr/>
	\$2,106 22	\$2,106 22

WOBURN ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$32,649 63
Steam plant,	41,361 97
Electric plant,	63,792 83
Lines, meters, lamps and globes,	157,476 90
Patent rights,	21,000 00
Due for electric light and power,	5,597 89
Carbons on hand,	}
Oil and waste on hand,	
Incandescent lamps on hand,	
Globes on hand,	
Other materials on hand,	
Motors on hand,	
Electric fixtures on hand,	
Horses, wagons, etc.,	}
Office furniture,	
Cash on hand,	305 60
Notes and accounts receivable,	27 00
	12,062 65
Total assets, as per books of the company,	\$335,689 38
Profit and loss balance,	18,916 04
	<u>\$345,605 42</u>

LIABILITIES.

Capital stock,	\$120,000 00
Bonds issued,	100,000 00
Notes payable,	107,183 56
Unpaid bills,	18,421 86
Total liabilities, as per books of the company,	<u>\$345,605 42</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$38,680 07	
Income from sale of electric light and power,		\$41,485 27
Balance to profit and loss,	2,805 20	
	<u>\$41,485 27</u>	<u>\$41,485 27</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,	\$28 31	
Balance of electric manufacturing account,		\$2,805 20
Dividends declared,	1,200 00	
Interest,	11,101 54	
Depreciation,	9,391 39	
Balance June 30, 1893,		18,916 04
	<u>\$21,721 24</u>	<u>\$21,721 24</u>

WOBURN GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$9,500 00
Machinery and manufacturing appliances,	28,000 00
Street mains,	28,753 06
Meters,	3,000 00
Due for gas,	1,887 92
Gas coal on hand,	593 75
Coke on hand,	150 00
Tar on hand,	612 00
Enrichers on hand,	250 00
Purifying materials on hand,	6 75
Sundry accounts due the company,	270 00
Office furniture,	140 25
Cash on hand,	7,126 29
Investments,	500 00
Total assets, as per books of the company,	\$80,790 02

LIABILITIES.

Capital stock,	\$45,100 00
Deposits,	30 00
Total liabilities, as per books of the company,	\$45,130 00
Profit and loss balance,	35,660 02
	\$80,790 02

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$11,376 88	
Income from sale of gas,		\$15,037 43
residuals,		2,181 20
other sources,		26 24
Balance to profit and loss,	5,867 99	
	\$17,244 87	\$17,244 87

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$45,210 11
Balance of gas manufacturing account,		5,867 99
Interest received,		1,021 74
Jobbing account,		247 18
Dividends declared,	\$16,687 00	
Balance June 30, 1893,	35,660 02	
	\$52,347 02	\$52,347 02

WORCESTER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$79,901 54
Steam plant,	61,111 70
Electric plant,	89,002 94
Lines, meters, lamps and globes,	81,352 97
Due for electric light and power,	12,247 32
Fuel on hand,	637 00

Carbons on hand,	\$2,413 90
Oil and waste on hand,	85 05
Incandescent lamps on hand,	717 75
Globes on hand,	269 34
Other materials on hand,	2,325 15
Electric fixtures on hand,	2,331 09
Horses, wagons, etc.,	765 25
Sundry accounts due the company,	1,147 11
Office furniture,	1,223 08
Cash on hand,	12,078 42
Total assets, as per books of the company,	\$247,900 90

LIABILITIES.

Capital stock,	\$200,000 00
Bonds issued,	100,000 00
Unpaid bills,	4,379 48
Total liabilities, as per books of the company,	\$304,379 48
Profit and loss balance,	43,521 42
	\$247,900 90

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$64,874 71	
Income from sale of electric light and power,		\$124,554 63
Balance to profit and loss,	59,679 92	
	\$124,554 63	\$124,554 63

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$27,898 50
Balance of electric manufacturing account,		59,679 92
Jobbing account,		580 93
Other items of income,		100 00
Dividends declared,	\$16,000 00	
Interest paid,	4,936 01	
Depreciation,	23,801 92	
Balance June 30, 1893,	43,521 42	
	\$88,259 35	\$88,259 35

WORCESTER GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$141,360 00
Machinery and manufacturing appliances,	265,716 35
Street mains,	240,310 91
Meters,	21,677 61
Due for gas,	664 15
Gas coal on hand,	11,028 19
Coke on hand,	1,237 50
Tar on hand,	1,650 00
Enrichers on hand,	1,206 11
Stoves on hand,	1,700 00
Gas fixtures on hand,	
Cash on hand,	2,541 15
Investments,	3,352 50
Total assets, as per books of the company,	\$692,444 47

LIABILITIES.

Capital stock,	\$500,000 00
Bonds issued,	100,000 00
Notes payable,	30,000 00
Deposits,	2,498 76
Unpaid dividends,	10,036 00
<hr/>	
Total liabilities, as per books of the company,	\$642,534 76
Profit and loss balance,	49,909 71
<hr/>	
	\$692,444 47

MANUFACTURING ACCOUNT,

	Dr.	Cr.
Operating expenses,	\$153,824 30	
Income from sale of gas,		\$220,423 73
residuals,		12,310 26
other sources,		108 50
Balance to profit and loss,	79,018 19	
<hr/>		<hr/>
	\$232,842 49	\$232,842 49

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1892,		\$49,564 13
Balance of gas manufacturing account,		79,018 19
Interest received,		419 07
Sale of stoves and fixtures,		362 15
Other items of income,		155 17
Dividends declared,	\$40,000 00	
Interest paid,	7,154 52	
Depreciation,	32,454 48	
Balance June 30, 1893,	49,909 71	
<hr/>		<hr/>
	\$129,518 71	\$129,518 71

APPENDIX B.

[CHAP. 454, Acts of 1893.]

An Act relative to the Establishment of Municipal Gas and Electric Lighting Plants.

Be it enacted, etc., as follows:

SECTION 1. In case of the purchase by a city or town, under and in pursuance of the provisions of chapter three hundred and seventy of the acts of the year eighteen hundred and ninety-one, of a gas or electric light plant, or both, having mains, poles, wires or other distributing apparatus, lying or being in any adjoining city or town, said purchasing city or town shall have the right at its election, if there be no other private company engaged in the same kind of lighting business in such adjoining city or town, to purchase the outlying mains, poles, wires and other distributing apparatus in any such adjoining city or town, in the manner and subject to the provisions specified in sections twelve, thirteen and fourteen of said chapter.

SECTION 2. Any city or town having acquired a main gas works or central electric lighting station, and having acquired, as herein-before provided, outlying plant, means of distribution or property, in an adjoining city or town, used for the supply or distribution from such works or station to said city or town or inhabitants thereof, of gas or electricity, may thereafter manufacture, sell, distribute and supply to said city or town or inhabitants thereof, gas, if such outlying plant be a gas plant, or electricity, if it be an electric light plant; and shall succeed to, have and enjoy in said city or town, the same rights and franchises respecting such sale and distribution and extensions of its plant as the person, firm or corporation selling such outlying plant would have had if such sale had not been made, and be subject to the same limitations and obligations in the use and exercise of such rights and franchises; and such adjoining city or town within the limits of which such

outlying plant is located shall, if it shall establish a gas or electric lighting plant of its own, under the provisions of said chapter three hundred and seventy, be held to purchase and shall purchase the plant and property owned by the other city or town and used for like purpose within its limits, under the provisions of sections twelve, thirteen and fourteen of said chapter, in like manner as if the same were the plant of a private person, firm or corporation: *provided, further,* that in such case the city or town owning such outlying plant or property shall have no right to refuse to sell the same to the city or town within the limits of which the same is located, when requested thereby, but shall, within thirty days after a demand therefor, filed with its clerk by the latter city or town, file with the clerk of the latter city or town a schedule of said property and plant located within the limits of the latter, as provided for in said section thirteen; and thereafter said city or town owning the same shall sell, and said city or town within the limits of which the same is located shall buy, the same, under the provisions of said sections twelve, thirteen and fourteen; and thereafter the rights of the selling city or town to maintain a gas or electric light plant, or to sell gas or electricity within the limits of the purchasing city or town, shall cease and determine as to the plant sold.

SECTION 3. When the first of the two votes provided for in section seven of this act shall have been passed in any city, or the first of the two votes provided for in section three of said chapter three hundred and seventy shall have been passed in any town, any person, firm or corporation owning a plant in such city or town, of the nature of that to be established if the city or town shall complete its decision, and desiring to retain the right to enforce the obligation of such city or town to purchase such plant, under section thirteen of said chapter, shall, within thirty days after written request therefor, authorized by the city council and made by the mayor, if such plant be in a city, or authorized and made by the selectmen, if in a town, make and file with the clerk of the city or town wherein the central lighting plant is located, a detailed statement of all the property and plant of such person, firm or corporation then existing, which such person, firm or corporation may propose to sell to such city or town if it shall

complete its decision to establish a plant, with the terms of sale proposed therefor. If any of said plant or property lies or is in an adjoining city or town which, under the terms of section one of this act, the city or town would after its said decision have the right to buy, a separate schedule of the plant or property in each adjoining city or town shall be filed as aforesaid, with the terms of sale proposed therefor; and such person, firm or corporation filing such schedule in a city shall, at all reasonable times thereafter, allow examinations of all the property scheduled or used in business in connection with the scheduled property, to the mayor thereof and any committee of the city council selected by him, with any experts deemed by him necessary to determine the value of such property, and submit to inspection such property when called for by said mayor; and the same examination and inspection shall be allowed to the selectmen of any town wherein such schedule is filed, and to such experts selected by them. The reasonable expenses of making such detailed statement or caused by such examination or inspection shall be paid by the city or town requesting the same.

SECTION 4. The city or town required by the party filing the schedule to make the purchase, as provided in section three of this act, may, at any time within sixty days after the filing thereof, by vote of its city council, in case of a city, or of its legal voters at a town meeting duly called for the purpose, in case of a town, decide as to the property in either city or town adjoining it which it shall have the right to buy under this act, as to whether it shall be included with the property concerning which the questions of purchase are to be decided, under said chapter three hundred and seventy, and, upon said vote, said city or town shall be under the same obligations and have the same rights as to the purchase of such outlying property as if the same were within its limits; but such vote shall not prejudice the right of the city or town voting to deny or resist its obligation under the law to purchase any property, except that it shall not refuse to buy the property concerning which it has so voted, on the ground that it is not within its own limits. If such city or town required to make the purchase shall not pass such vote within said sixty days, as to the outlying property in any adjoining city or town, its right to buy the same

shall be precluded and no obligation thereto shall accrue. Before the expiration of sixty days after the filing of said schedule no commissioner shall be appointed under the provisions of section thirteen of said chapter unless such vote has been passed, or it shall appear that the party filing the schedule owns no plant in an adjoining city or town which may be the subject of adjudication.

SECTION 5. Section twelve of said chapter three hundred and seventy is hereby amended by striking out in lines thirty-one to thirty-four of said section, inclusive, the words "the earning capacity of such plant based upon the actual earnings being derived from such use at the time of the final vote of such city or town to establish a plant and also," and inserting in line thirty-seven thereof, after the word "town," the words:— unless it shall refuse or neglect to purchase the same, — and striking out in lines forty-eight to fifty-five, inclusive, the words "when any capital has been paid in in property instead of in cash the valuation placed upon such property in estimating it as paid-in capital shall not be conclusive in estimating its value under the foregoing provisions, but may be disputed by a city or town, and if shown to have been excessive may be reduced by the authority fixing the price of the plant and property as hereinafter provided," and adding at the end of said section the words:— No city or town shall be obliged to buy any property added to a plant unnecessarily after the passage of its first vote that it is expedient to exercise the authority conferred in section one, nor any property except such as shall be suitable for the ordinary business of the vendor which the city or town may assume; and if any property or plant which the city or town shall be entitled or obliged to buy under this act will not be available to the city or town if purchased, by reason of liens, interests of third parties, private contracts or other cause, whereby the city or town purchasing would be at a disadvantage in the use of the same as compared with the vendor, the city or town may be released from buying the same, or a discount may be made from the price to be paid for the plant, as the commissioner or commissioners provided for in section thirteen shall determine to be equitable under the circumstances,— so as to read as follows:— *Section 12.* When any city or town shall decide as hereinbefore provided

to establish a plant, and any person, firm or corporation shall at the time of the first vote required for such decision be engaged in the business of making, generating or distributing gas or electricity for sale for lighting purposes in such city or town, such city or town shall, if such person, firm or corporation shall elect to sell and shall comply with the provisions of this act, purchase of such person, firm or corporation before establishing a public plant, such portion of his, their or its gas or electric plant and property suitable and used for such business in connection therewith, as lies within the limits of such city or town. If in such city or town a single corporation owns or operates both a gas plant and an electric plant, such purchase shall include both of such plants; but otherwise such city or town shall only be obliged to purchase the existing gas plant or plants if it has voted only to establish a gas plant, and shall only be obliged to purchase the existing electric plant or plants if it has only voted to establish an electric plant. If the main gas works, in the case of a gas plant, or the central lighting station, in the case of an electric light plant, lie within the limits of the city or town which has voted to establish a plant as aforesaid, such city or town shall purchase as herein provided the whole of such plant and property used in connection therewith lying within its limits, and the price to be paid therefor shall be its fair market value for the purposes of its use; no portion of such plant to be estimated however at less than its fair market value for any other purpose, including as an element of value any locations, or similar rights, acquired from private persons in connection therewith, plus the damages suffered by the severance of any portion of such plant lying outside of the limits of such city or town, unless it shall refuse or neglect to purchase the same, and minus the amount of any mortgage or other incumbrance or lien to which the plant so purchased, or any part thereof, may be subject at the time of transfer of title; but such city or town may require that such plant and property be transferred to it free and clear from any mortgage or lien, unless the commissioners appointed under the provisions of section thirteen of this act shall otherwise determine. Such value shall be estimated without enhancement on account of future earning capacity, or good will, or of exclusive

privileges derived from rights in the public streets. If the main gas works or central lighting station of such a plant do not lie within the limits of the city or town which has voted as aforesaid, then such city or town shall only purchase that portion of such plant and property which lies within its limits, paying therefor upon the basis of value above established, but without allowance of damages on account of severance of plant. No city or town shall be obligated by this section to buy any apparatus or appliances covered by letters patent of the United States or embodying a patentable invention, unless a complete right to use the same and all other apparatus or appliances necessary for such use within the limits of such city or town, to such extent as such city or town shall reasonably require such right, shall be assigned or granted to such city or town at a cost as low as the cost of such right would be to the person, firm or corporation whose plant is purchased. No city or town shall be obliged to buy any property added to a plant unnecessarily after the passage of its first vote that it is expedient to exercise the authority conferred in section one, nor any property except such as shall be suitable for the ordinary business of the vendor which the city or town may assume; and if any property or plant which the city or town shall be entitled or obliged to buy under this act will not be available to the city or town if purchased, by reason of liens, interests of third parties, private contracts or other cause, whereby the city or town purchasing would be at a disadvantage in the use of the same as compared with the vendor, the city or town may be released from buying the same, or a discount may be made from the price to be paid for the plant, as the commissioner or commissioners provided for in section thirteen shall determine to be equitable under the circumstances.

SECTION 6. When any city or town shall acquire, under the provisions of this act or of said chapter, a plant theretofore used for the manufacture or distribution of gas or electricity for the purposes of heating or power, it may continue to use the same for such purposes.

SECTION 7. No city shall exercise the authority conferred in section one of said chapter until a vote that it is expedient to exercise such authority shall have passed each branch of its city

council by a two-thirds vote in each of two consecutive municipal years, and thereafter have been ratified by a majority of the voters present and voting thereon at an annual municipal election. When such a vote has failed to secure such ratification no similar vote shall be submitted for ratification until the expiration of three years thereafter. The mayor of any city shall have the power to veto any vote passed under authority of this act, but nothing in this act shall be construed to prevent the city council from passing any such vote, in the usual manner, over the veto of the mayor.

SECTION 8. Any city or town having established a plant for the distribution of gas or electricity for lighting purposes, under the provisions of said chapter three hundred and seventy, without a plant for manufacturing the same, may, if such plant be a gas plant, purchase gas, and if an electric lighting plant, electricity, to be distributed by means of the same, from any adjoining city or town or any corporation manufacturing the same.

SECTION 9. In lieu of issuing bonds under the provisions of section four of said chapter three hundred and seventy, a town or city may issue notes or scrip, subject in all other respects to the provisions of said chapter.

SECTION 10. Any town voting to establish or having established a gas or electric light plant, or both, under and in accordance with the provisions of chapter three hundred and seventy of the acts of the year eighteen hundred and ninety-one, may, at a town meeting called for that purpose, or at a regular annual town meeting, choose from its citizens three persons, to be known as the municipal light board, one of whom shall be chosen for one year, one for two years and one for three years, and at each annual town meeting thereafter one for a term of three years, who shall have full power and authority to construct, purchase and establish a public lighting plant in accordance with the vote of the town, and to maintain and operate the same; and they shall in all other respects possess the powers and perform the duties conferred and imposed upon the selectmen of such towns by sections eight and nine of said chapter, and the manager referred to in section eight of said chapter shall be appointed by and act under the direction of said board.

SECTION 11. This act shall take effect upon its passage.
[Approved June 9, 1893.]

[CHAP. 474]

An Act relating to the Bay State Gas Company.

Be it enacted, etc., as follows :

SECTION 1. The charter of the Bay State Gas Company is hereby revoked and annulled, and said corporation shall be subject to the provisions of sections forty-one to forty-five, inclusive, of chapter one hundred and five of the Public Statutes, so far as the same are applicable, and subject to the provisions hereinafter contained.

SECTION 2. The supreme judicial court shall, on application made as provided in section forty-two of chapter one hundred and five of the Public Statutes, or on application of the mayor of the city of Boston, appoint a receiver of the said Bay State Gas Company, who shall hold and distribute the estate and effects of the said company as provided in sections forty-two to forty-five, inclusive, of said chapter one hundred and five of the Public Statutes.

SECTION 3. Sections one and two of this act shall take effect on the first day of December in the year eighteen hundred and ninety-three; unless the said Bay State Gas Company, shall, prior to said day, procure or cause a certain obligation for four million, five hundred thousand dollars, dated the eleventh day of March in the year eighteen hundred and eighty-five, and issued by said company as part consideration for a contract for the construction of its works, to be legally cancelled and discharged, and shall surrender and deliver the said obligation thus legally cancelled and discharged to the commissioner of corporations.

SECTION 4. The said Bay State Gas Company may, for the purpose of procuring such cancellation and delivery of said obligation, issue to the holder or holders of said obligation upon the said delivery, stock to an amount equal to the excess of the actual market value of the property of said company over five hundred thousand dollars, not including therein any value for its franchises. The said value of said property shall be determined by three disinterested persons to be appointed as commissioners by the supreme judicial court, upon application of the said company, after notice to the mayor of the city of Boston, who shall be a party to all

proceedings before the said commissioners. Stock may be issued under the provisions of this act only after the findings of said commissioners have been approved by the court, after due notice to all parties interested, and only in the event that the aggregate amount of stock, bonds, notes and other liabilities of said company outstanding at the time of such issue shall not exceed the said value of the property found and approved as aforesaid.

SECTION 5. It shall not be lawful for the said Bay State Gas Company to issue any stock or bonds or to assume any liabilities or to pay any consideration for or on account of the principal of the said obligation, or for the purpose of procuring the cancellation and delivery thereof, except as provided in this act.

SECTION 6. Sections four and five of this act shall take effect upon its passage. [*Approved June 10, 1893.*]

APPENDIX C.

**RATES FOR PEABODY INCANDESCENT LIGHTS,
ADOPTED SEPT. 21, 1893.**

LIGHTS BY YEARLY CONTRACT.

Running 5 lights or less, 75 cents per month.

Running 5 lights to 15, 65 cents per month.

Running 15 lights to 25, 60 cents per month.

Running 25 lights and upward, by special contract.

Prices for running three nights per week, 75 per cent. of the above.

Houses, by meter, $\frac{3}{4}$ cent per hour, each light.

Houses burning less than \$20 worth per year, to be charged \$2 per year for use of meter.

Halls and buildings using 50 or more lights by meter, $\frac{1}{2}$ cent per hour each.

Buildings requiring one light to burn all night, \$5 per year extra.
All bills to be paid quarterly.

This calls for lamps of 16 candle power.

Contracts for other lights in proportion.

Arc lights, special contract.

RULES AND REGULATIONS FOR PEABODY INCANDESCENT LIGHTS.**ADOPTED OCT. 19, 1893.**

1. The Peabody Electric Light Department will place upon the premises of the consumer the meter and other appliances necessary to connect the consumer's installation with the main line without

cost to the consumer, and keep in repair and maintain all its appliances ; provided that, if damage is done its property, the consumer shall pay the value of the property so damaged or destroyed, or the cost of repairing the same.

2. The consumer is strictly forbidden to interfere with any meters or other appliances of the Peabody Electric Light Department, but in case of defective service should immediately notify the manager.

3. The department agrees to use reasonable diligence and care to provide a regular, sufficient and uninterrupted supply of current during the running hours of the plant ; but in case the supply should fail or be interrupted by reason of accident or any other cause except the neglect of the department, the department or the town shall not be liable for any damage for such failure or interruption, nor shall any claim be made for rebate or allowance therefor.

4. Consumers will not be permitted to use the current for any other purpose or in any other place than that provided for in the contract, without first having received written consent from the manager.

5. All employees of the department are strictly forbidden to demand or accept any personal compensation from consumers for any service rendered in connection with their duties.

6. Bills are payable quarterly on the first days of January, April, July and October, and will be considered in arrears if not paid before the 15th of said months.

7. The department reserves the right to discontinue the current without notice, in case the consumer is in arrears in payment of bills, or fails to comply with all rules and regulations of the department.

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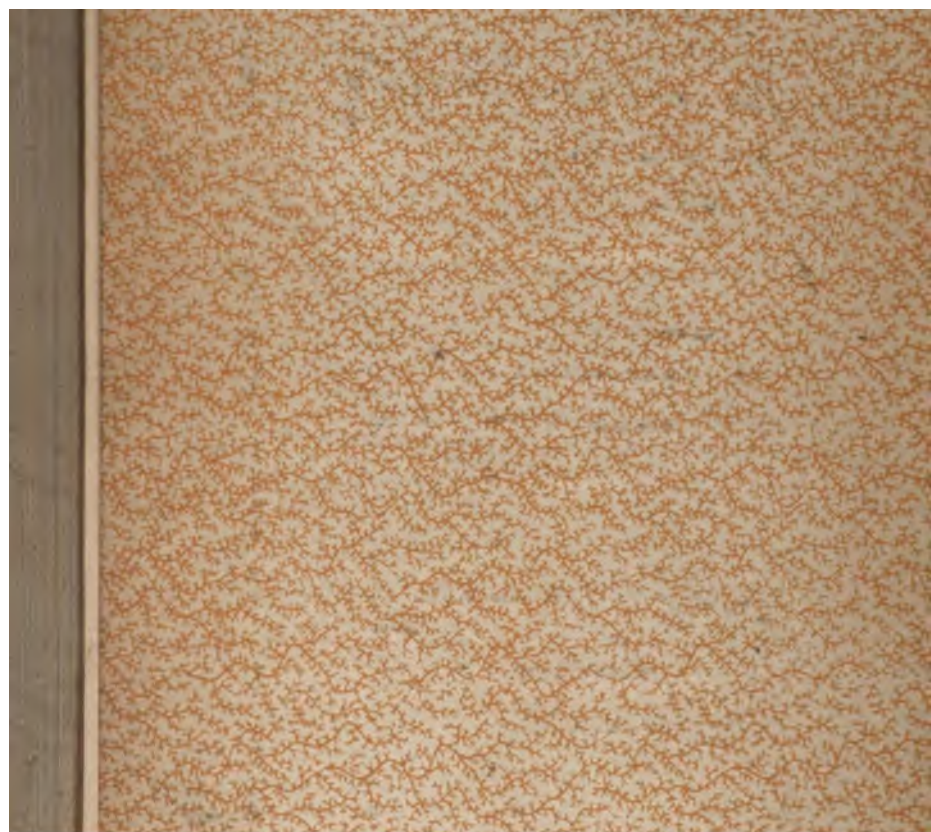
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